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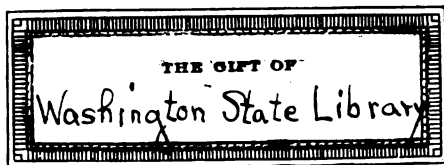
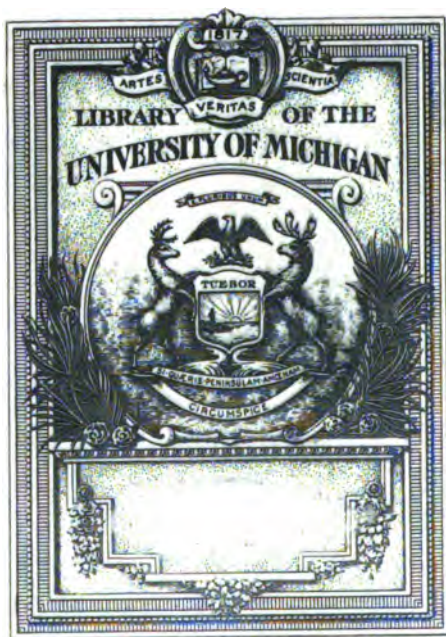
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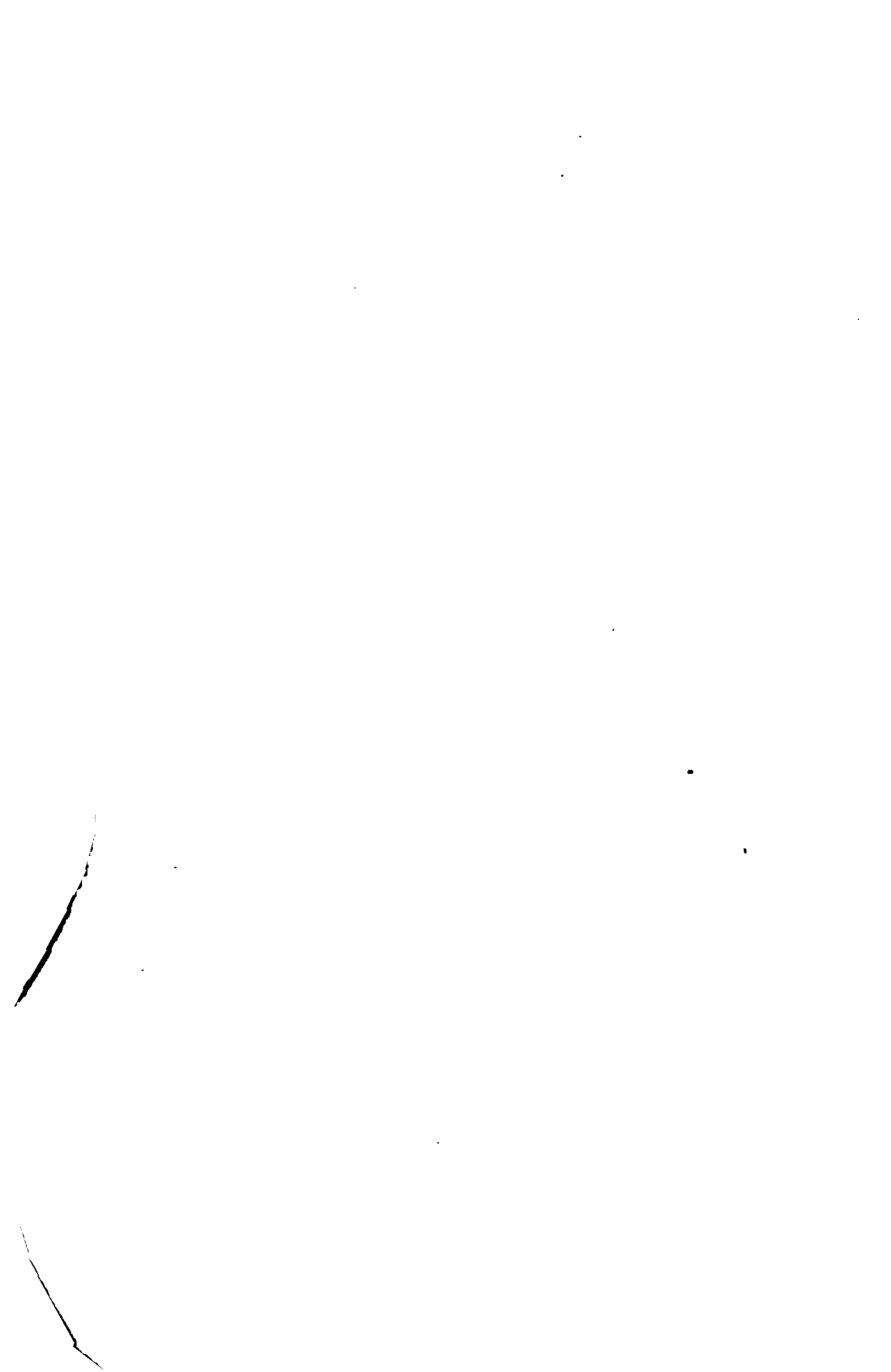
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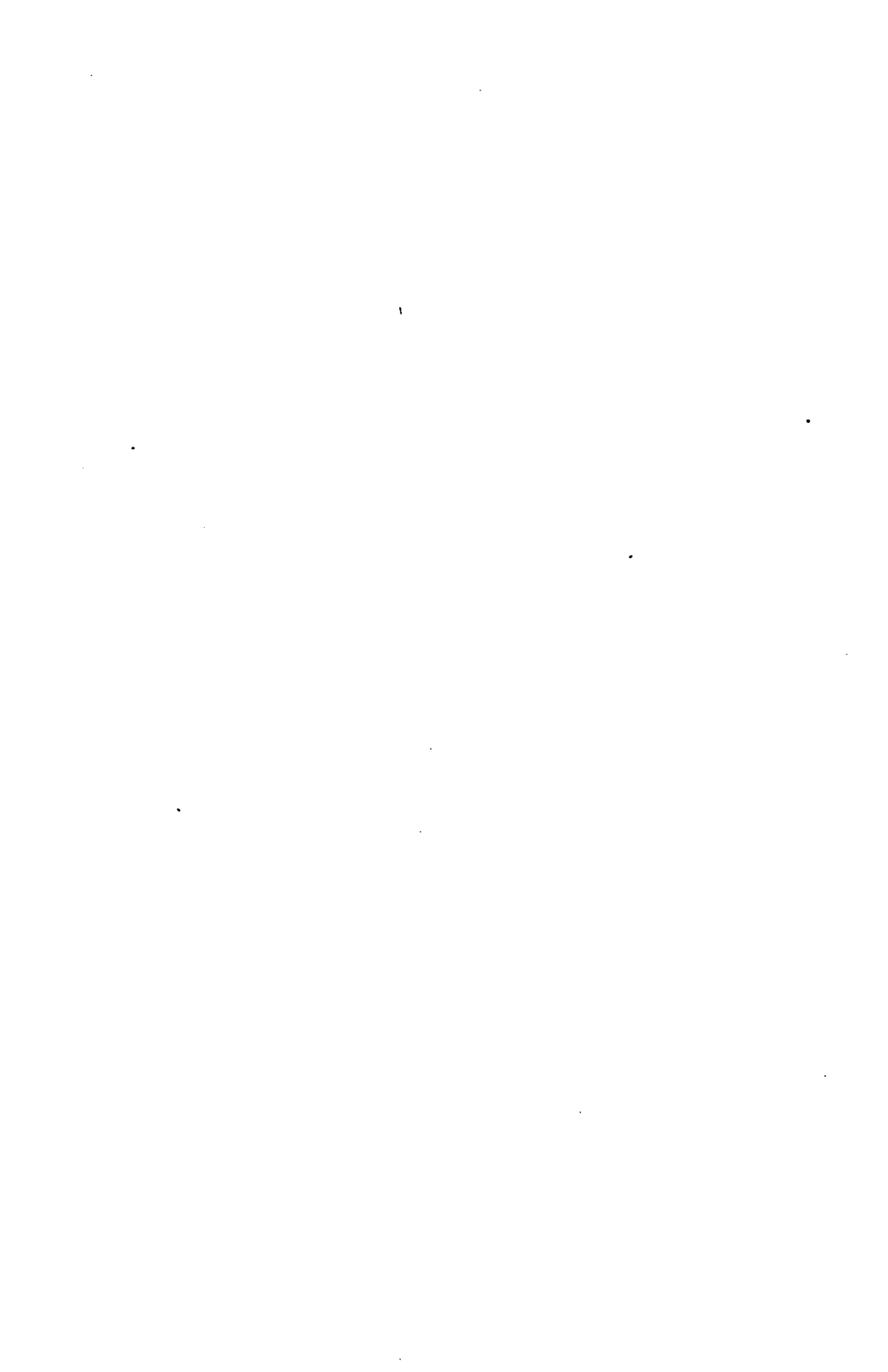
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STATE OF WASHINGTON (*State*)

THIRD BIENNIAL REPORT

OF

STATE TAX COMMISSIONER

OF WASHINGTON

FOR THE

Period Ending September 30, 1922



J. M. THATCHER,
Supervisor of Taxation

WILLIAM RUDDOCK,
Asst. Supervisor



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OFFICE OF THE STATE TAX COMMISSIONER.

Olympia, Washington.

October 15, 1922.

Honorable Louis F. Hart, Governor of Washington, Olympia, Washington.

Sir: I have the honor to submit herewith the Third Biennial Report of the State Tax Department, covering the fiscal period beginning October 1, 1920, and ending September 30, 1922.

Respectfully submitted,

J. M. THATCHER,

Supervisor of Taxation.

In the compilation of the tables and statistics contained in this report, we have sought to avoid duplication of the statistical information contained in the annual reports of the State Board of Equalization, the tables in this report being cumulative and for the purpose of comparison.

The tables contained in this report, taken in connection with the annual reports of the State Board of Equalization for years 1920 and 1922, will, we believe, furnish complete statistical information relative to assessment and taxation for the biennial period.

STATE SUPERVISOR OF TAXATION.

The general property assessment system of the state is deserving of intense legislative consideration. Greater authority for the direction and control of assessments should be reposed in the tax department, and more liberal provisions made for field work. Administrative changes and varying legislative policies had not contributed to the execution of any plan contemplating stability in the method of obtaining and preserving the data that the tax department should gather each year for the enlightenment of the State Board of Equalization, until 1920, when the plan of securing and preserving *bona fide* sales records for each county in the state was adopted. The task of compiling in every county a complete record of the *bona fide* property transfers, was beset by difficulties, but in assuming this labor the tax department has paved the way to a more practical realization of the general incompetence of the present assessment system.

It is significant of the increasing stability of improved land values throughout the state, that in spite of the process of deflation, this class of property retained a relative high average of sales prices for 1921, with the exception of the few counties in the drought area where dry wheat farming has received a set-back. In some instances these lands have been reclassified as grazing or unimproved, and their assessed valuations reduced.

In order to establish and develop to a higher state of perfection, the system now pursued by the state tax department in promoting the judicial administration of state assessments, a more thorough field examination of property sales and transfers in the several classifications should be provided for legislatively. In pursuit of the facts used in equalizing the general property assessments, the Wisconsin Tax Commission has the constant service in the field of the district income tax supervisors, as well as a bureau of inspection and examination. In this respect our own state tax department is handicapped.

FEDERAL AND STATE VALUATIONS.

The census takers of 1920 have proved abundantly that owners of land and enumerated personal property maintain on the one hand a much higher appraisal of their possession than is found by the assessors; and in confidence give to the representative of the federal census bureau such accurate information regarding their personal property holdings as indicates a lesser state assessment valuation of at least 30 per cent. From the valuation bulletins issued by the census bureau, the tax department was enabled to make advisory comparisons with our state assessment statistics, suggesting:

1. That the federal census agents found more improved land acreage than is registered in our assessment records.
2. That the federal census appraisal of the acreage value of these lands exceeds, by very large percentages in some counties, the assessed acreage valuation as demonstrated by the ratio method.
3. That both the number of all classes of stock on farms and in cities, and the unit values thereof, exceed by 30 per cent the number and values of this class of property as assessed.

Because of physical, soil and climate contrarieties, the State of Washington presents an unusually complicated problem of property classification and assess-

ment. The tentative attempts of some states to adjust ratios in following the path pioneered by the Wisconsin tax experts are concentrated as yet on determining the actual value of land and improvements. The ratio thus obtained from the current value of land as compared with assessed value is applied to the other general property of the state. This policy is a violation of the principle of uniformity and if followed in our own state would reduce the average ratio at least ten points. In Washington we have adopted the more approved judicial method of ascertaining as near as may be the ratio of assessed to actual value in each of the seven classifications of the general property of each county, finding from that premise the estimated 100 per cent valuation of each classification in each county, then adding together the estimated actual values and dividing the sum total for each county into the sum total of assessment. In this manner we obtain as a result the compound ratio of the county unit, which is to be applied in equalizing the general property of the state.

This considerate process lacks complete fulfillment of its purpose, because of an insufficiency of correct data in two of the property classifications—timber lands and personal. The other classes of property are of record, and the movements in their valuations may be traced with some degree of certainty.

Timber assessments, however, are elusive, in that the cruise valuations of the several counties—and some counties have no cruise—are defective and out of date, and for the further reason that in some counties timber valuations are assessed apart from the land, while in others the assessment of timber and land is combined. Timber sold apart from the land is occasionally picked up by the assessor from the warranty deed or contract records, and assessed as personal property; and sometimes operators who purchase timber from the state school and land grants, so time their applications to buy that they log off the land before the assessor can get the property on the personal rolls. On the other hand, large timber holdings in some counties are assessed on excessive valuation estimates.

As an illustration of the timber values that elude assessment, the recent recruising of Cowlitz County will suffice. This was one of the counties that originally adopted the cruising and assessment plan promoted by the first tax commission. Its assessment report for 1919 showed 260,763 acres of timber land, assessed for \$4,153,871 or \$15.93 an acre. The recruise was decided upon by the county commissioners that year, and as a result the assessment report of Cowlitz County for 1921 disclosed 301,299 acres of timber land, valued at \$9,511,362, or \$31.57 per acre. The second cruise, therefore, added 41,536 acres to the assessable timber area; \$5,357,491 to the assessable wealth of the county, and more than doubled the acreage value.

It is somewhat of a reflection on our assessment and taxation system that federal agents, during census taking periods, seem to discover large assessable resources that escape the tax rolls. For example, the census of 1920 reveals that for 1919 the capital invested in manufacturing in Washington was \$553,125,000; that the material investment was \$443,202,000, and that the value of manufactured products that year was \$809,635,000. As against this marvelous showing, the personal property assessment of 1920 revealed a decrease in the assessed value of manufacturers' materials and manufactured articles of \$133,223 from a total of \$4,041,001 in 1919 to \$3,907,878, while the increased assessment of machinery, tools, implements, etc., increased only \$561,479—from \$15,575,800 to \$16,137,279. If we add to the assessed valuations of the above described

personal property the increased assessment of all municipal property in the state (\$24,013,790) we have as a result a total assessment of \$43,058,947, as against a material investment of \$443,202,000, and a product valuation of \$809,635,000.

The inefficiency of the personal property assessment is strikingly illustrated by a comparison of the 1910 and 1920 records. It appears from the following table that with a net increase for the ten years of \$96,319,714, and with 48 items in the personal property assessment, only four items, (1) automobiles and trucks, (2) merchandise, (3) manufacturing machinery, tools, materials, etc., (4) gas, electric light and power, water, telephones, represent \$78,804,813, or 82.24 per cent of the total. If we add to these the assessment of hay and grain, lumber, and logging equipment, the increase in these seven items of the 48 is \$90,974,281, or 94.94 per cent of the total increase of the personal property assessment during the decade. Although within this period the building investment on municipal property shows an increased assessment of \$43,336,032, the assessment of household furniture, including clocks, rugs, gold and silver plate, paintings, etc., decreased \$8,676.

COMPARATIVE PERSONAL PROPERTY ASSESSMENT 1910-1920.

DESCRIPTION	1910	1920	Increase	Decrease
1 Horses—				
One year old	\$457,198	\$175,068		\$282,136
Two years old	664,040	318,006		336,034
Three years old and over.....	1,633,751	882,793		750,958
Work horses	9,207,113	6,005,539		3,201,544
Stallions	304,839	87,797		217,042
2 Mules and Asses	561,968	772,483	\$210,515	
3 Stock Cattle—				
One year old	413,534	788,528	324,994	
Two years old	542,051	850,808	308,752	
Three years old and over.....	797,282	1,406,849	608,567	
4 Milk cows	3,145,084	5,120,240	1,981,206	
5 Bulls, kept for breeding purposes.....	101,553	428,041	326,481	
6 Stock sheep and goats	820,743	1,214,078	393,335	
7 Hogs	344,327	418,357	74,030	
8 Poultry	342,563	768,558	425,995	
9 Drays	1,511,827			1,511,827
10 Cabs, hacks, etc.	982,510	1,122,045	189,535	
11 Bicycles	58,854	25,574		28,280
12 Motorcycles		91,262	91,262	
13 Automobiles and machines	1,691,965	37,925,073	36,233,108	
14 Watches	442,783			442,783
15 Organs	378,624	92,196		286,429
16 Pianos, automatic and electric pianos.....	4,272,400	4,972,299	699,899	
17 Band instruments, violins, phonographs, etc.	211,325	1,065,732	844,457	
18 Sewing machines	945,393	774,821		170,572
19 Household furniture, including clocks, rugs, gold and silver plate, paintings, engravings, etc.	16,251,691	16,243,015		8,676
20 Libraries, books, scientific instruments.....	821,982	690,991		130,991
21 Office furniture, safes, typewriters, adding machines, etc.	2,330,787	2,682,221	351,434	
21 Diamonds, jewelry, watches, firearms, clothing, etc.	628,891	882,586	253,695	
23 Agricultural implements, farm machinery and harness	2,403,512	3,197,988	794,476	
24 Mechanics' tools and implements.....	792,559	754,968		37,601
25 Royalties, patent rights, etc.	1,131,089			1,131,089
26 Threshing machines, harvesters, hay presses, traction engines, etc.	2,579,748	2,193,587		386,161
27 Donkey and logging engines, pile drivers, hoisting engines, etc.		2,401,170	2,401,170	
28 Steamboats, etc.	1,787,630	4,116,496	2,328,866	
29 Lumber (M)	2,326,824	6,534,948	4,208,124	
30 Saw logs and piling	900,220	1,899,732	999,503	
31 Shingles and lath	310,952	427,766	116,814	
32 Sash, doors, mouldings, pillars, finishing lumber, etc.	231,164	200,311		30,853

COMPARATIVE PERSONAL PROPERTY ASSESSMENT 1910-1920—Continued.

DESCRIPTION	1910	1920	Increase	Decrease
33 Logging equipment, etc.		\$3,794,484	\$3,794,484	
34 Wood, coal, wool and hides.	\$422,463	552,519	130,056	
35 Goods and merchandise, including fixtures and appliances used in business.	28,279,192	40,828,498	21,549,306	
36 Manufacturers' materials and manufactured articles.	1,229,298	5,122,779	3,893,481	
37 Manufacturers' tools, etc.	11,145,323	16,406,965	5,260,642	
38 Theatre furniture and motion picture machines.		350,155	350,155	
39 Capital stock of incorporated banks, etc.	12,518,140	15,834,180	3,315,990	
40 Money.	1,381,240	82,426		1,248,820
41 Stock and fixtures of billiard and pool rooms, bowling alleys, barber shops, etc.	1,443,130	427,546		1,015,584
42 Furniture and fixtures of hotels, restaurants, and lodging houses.	2,202,987	2,562,579	359,642	
43 Hay, grain and other farm products.	950,964	2,107,274	1,156,320	
44 Hay, grain in warehouse, elevator or cold storage.	2,273,306	5,283,846	3,010,540	
45 Elevators, etc.	1,221,432	2,655,157	1,433,725	
46 Improvements on lands held under the laws of the United States, or leased from the state.	2,849,404	1,197,508		1,651,896
47 Property of gas, electric light, power, water, telephone, express and other public service concerns, etc.	8,621,150	20,459,426	11,838,276	
48 Value of timber held separately from land.	1,768,385	1,674,207		94,178
49 Leaseholds.		1,130,222	\$1,130,222	
50 All other items of personal property.	3,581,989	1,827,055		1,754,934
51 Bonds, stocks, shares.	522,570			522,570
52 Fish traps and locations.	336,992	508,614	171,622	
Less.			\$111,560,680	\$15,240,966
			15,240,966	
Aggregate assessed value of personal property as equalized by County Board.	\$142,961,664	\$239,281,378	\$96,319,714	
Exemptions.	30,864,119	31,355,206	491,087	
Taxable Property.	\$112,097,545	\$207,926,172	\$95,828,627	

ANALYSIS OF THE PROPERTY TAX BURDEN.

The general property segregations of the burden of taxation in the State of Washington are unusual when reviewed in the east and west geographical segments. For an analytical study of the subject, the accompanying percentage table, based on the tax levies of 1921 and showing the classification units in each county, arranged in geographical divisions, has been prepared. From this percentage chart it will appear that improved lands and improvements bear 49.35 per cent of the tax load in Eastern Washington, and only 9.99 in Western. In spite of the manufacturing, navigation and other personal property developments of the Puget Sound and coast regions, which contain two-thirds of our population, personal property in Eastern Washington bears 22.42 per cent, as against 20.37 per cent in the western division. On the other hand, the municipal property of the east side represents only 17.85 per cent of the tax value, or 4.57 per cent less than personal property—while the same class of property in Western Washington carries 48.09 per cent, or nearly half the burden. What is still more significant is the fact that municipal improvements in Eastern Washington carry 15.40 per cent, as against 2.45 per cent on city lots, or six and one-third as many times—while in Western Washington, city lot valuations bear 31.25 per cent of the taxes, as against 16.85 per cent for improvements; or nearly twice as much as the improvements. This difference of assessment policy in the municipal areas does not make for equality, and discloses a lack

of the uniformity required by law. However, it adds no complication to the ratio problem, since the municipal ratios are decided on the basis of the *bona fide* sales of lots and improvements as unit valuations. If we include timber and improved land values with those of improved lands and improvements, these classifications in Eastern Washington take care of 59.73 per cent, as against 31.54 per cent on the west side.

Following are the tables in detail:

**GEOGRAPHICAL DISTRIBUTION (PERCENTAGE) OF CLASSIFIED GENERAL
PROPERTY VALUATIONS UNDER THE 1921 COUNTY EQUALIZATIONS.**

East Side.

COUNTIES	Tim-ber	Unim-proved lands	Im-proved lands	Im-provements on lands	City and town lots	Im-provements on lots	Out-side	In-side	Per-sonal	Im-proved lands and im-provements
Adams.....		7.55	69.02	4.04	1.69	4.72	80.61	6.41	12.98	73.06
Asotin.....		10.93	49.40	7.85	8.13	8.86	68.18	16.99	14.83	57.25
Benton.....		40.52	24.47	4.13	6.18	6.30	69.12	12.48	18.40	28.60
Obelan.....	1.09	5.67	43.13	7.87	9.61	13.13	57.26	22.74	20.00	48.80
Columbia.....		5.59	61.70	3.96	2.73	6.36	71.18	9.09	19.73	65.59
Douglas.....		10.98	62.78	7.51	1.44	4.48	51.27	5.92	12.51	70.29
Ferry.....	14.38	83.13	12.84	7.58	4.78	6.08	67.98	10.86	21.21	29.42
Franklin.....		18.42	42.17	2.46	7.94	8.52	60.47	16.46	20.49	44.63
Garfield.....		10.65	51.10	4.37	3.02	4.16	66.12	7.18	26.70	55.47
Grant.....		24.63	47.87	6.78	3.52	5.19	79.28	8.71	12.01	54.06
Kittitas.....	5.68	17.00	38.95	5.88	8.34	10.76	62.46	19.70	17.84	39.58
Klickitat.....	13.31	18.27	33.20	7.55	4.12	4.50	72.38	8.62	19.06	40.76
Lincoln.....		4.53	64.59	7.10	1.44	5.53	76.22	6.97	16.57	71.60
Okanogan.....	2.36	14.91	40.30	9.90	4.49	7.14	67.47	11.63	20.90	50.20
Pend Oreille.....	29.43	14.64	7.18	9.84	3.27	6.02	60.59	9.29	30.12	16.52
Spokane.....	.80	2.30	6.59	2.43	30.67	30.53	13.62	61.50	24.58	11.02
Stevens.....	8.82	27.84	22.27	11.90	4.36	4.48	70.83	8.84	20.83	34.17
Walla Walla.....		3.63	45.62	4.10	13.67	12.97	53.25	26.64	20.11	49.62
Whitman.....		8.06	68.48	3.50	3.44	5.71	75.08	9.15	15.82	71.96
Yakima.....	.14	3.68	43.74	9.42	9.08	10.85	56.98	20.53	22.49	53.16
Total.....	1.71	8.67	42.63	6.72	2.45	15.40	59.73	17.85	22.42	49.35

**GEOGRAPHICAL DISTRIBUTION (PERCENTAGE) OF CLASSIFIED GENERAL
PROPERTY VALUATIONS UNDER THE 1921 COUNTY EQUALIZATIONS.**

West Side.

COUNTIES	Tim-ber	Unim-proved lands	Im-proved lands	Im-provements on lands	City and town lots	Im-provements on lots	Out-side	In-side	Per-sonal	Im-proved lands and im-provements
Clallam.....	55.32	6.78	3.71	1.79	11.51	5.25	67.60	16.76	15.64	5.50
Clarke.....	2.22	19.49	21.46	7.30	17.08	14.09	50.47	31.17	18.36	28.76
Cowlitz.....	62.86	10.71	6.51	2.69	4.18	3.59	82.77	7.77	9.46	9.20
Groves Harbor.....	43.15	5.87	3.80	3.66	9.57	11.29	55.98	20.86	23.16	6.96
Island.....	5.74	41.13	24.11	8.15	4.23	3.67	79.13	7.90	12.97	32.26
Jefferson.....	53.60	10.40	3.56	3.44	9.70	7.68	71.00	16.78	12.22	7.00
King.....	2.72	3.25	4.29	1.71	47.04	21.32	11.97	68.36	19.67	6.00
Kitsap.....	11.51	25.74	6.36	6.33	24.99	11.76	49.94	36.75	13.31	12.63
Lewis.....	40.90	12.46	9.35	3.64	7.91	8.15	66.35	16.06	17.59	12.99
Mason.....	58.30	16.83	4.88	2.38	1.75	2.22	32.39	3.97	13.64	7.26
Pacific.....	49.37	10.27	2.76	3.38	9.11	6.82	65.73	15.98	18.34	6.09
Pierce.....	6.40	4.48	6.20	3.67	34.39	20.06	20.75	54.45	24.80	9.57
San Juan.....		13.98	30.96	18.76	4.02	8.62	68.70	12.64	23.66	49.72
Skagit.....	23.52	10.13	27.61	5.23	8.49	7.81	66.49	16.30	17.21	32.84
Skamania.....	57.04	14.02	8.33	3.70	.94	1.87	33.09	2.81	14.10	12.03
Snohomish.....	10.62	14.65	6.94	5.71	22.68	14.07	37.92	36.75	25.33	12.65
Thurston.....	28.00	14.95	5.00	5.62	13.56	12.13	53.57	25.69	20.74	10.62
Wahkiakum.....	38.12	23.82	8.84	7.26	2.42	1.97	78.04	4.39	17.57	16.10
Whatcom.....	7.25	13.49	14.22	5.28	19.54	16.72	40.24	36.26	23.50	19.50
Total.....	14.24	7.31	6.80	8.19	21.25	16.84	31.54	48.09	20.37	9.99

RECAPITULATION.

COUNTIES	Tim-ber	Unim-proved lands	Im-proved lands	Im-prove-ments on lands	City and town lots	Im-prove-ments on lots	Out-side	In-side	Per-sonal	Im-proved lands and im-prove-ments
Total percentages:										
For state.....	9.57	7.82	20.15	4.50	20.51	16.31	42.04	36.82	21.14	24.65
For west side.....	14.24	7.31	6.80	3.19	31.25	16.84	31.54	48.09	20.37	9.99
For east side.....	1.71	8.67	42.63	6.72	2.45	15.40	59.73	17.85	22.42	49.35

MUNICIPAL PROPERTY ASSESSMENTS.

Primarily considering municipal property, which carries 36.72 per cent of the total load of taxation in the state, and 48.09 per cent in Western Washington in adopting the pre-war and post-war periods for comparison, we discover that between 1914 and 1920 the aggregate value of city lots decreased \$17,548,559, or 6.59 per cent, while municipal improvements increased \$25,070,281, or 19.52 per cent. Here is a decided backward movement in the assessed valuation of the land property in cities, in denial of the theory that improvements enhance land values. Moreover, the millions of assessments made in the municipal improvement districts are not reflected in increased property values, since the only increase of value is the assessment of capital investment in buildings. In the three major counties in which are located Seattle, Tacoma and Spokane, the decrease in the assessed valuation of city lots was \$18,710,963.

The following table shows in detail the increase and decrease of the assessed valuation of city lots and improvements:

COMPARATIVE MUNICIPAL ASSESSMENT FOR 1914-1920.

East Side.

COUNTIES	CITY LOTS				IMPROVEMENTS ON CITY LOTS			
	Assessed Valuation 1914	Assessed Valuation 1920	Increase	Decrease	Assessed Valuation 1914	Assessed Valuation 1920	Increase	Decrease
Adams.....	\$276,945	\$275,505	.....	\$1,440	\$655,705	\$751,385	\$95,680	.....
Asotin.....	394,660	395,130	\$1,480	.....	359,630	418,260	58,630	.....
Benton.....	489,465	551,490	62,025	.....	446,250	520,940	74,690	.....
Chelan.....	2,860,508	1,774,128	.....	586,375	1,635,640	2,149,240	513,600	.....
Columbia.....	227,940	216,750	.....	11,190	490,900	491,490	590	.....
Douglas.....	160,844	179,465	19,121	.....	250,195	306,940	56,745	.....
Ferry.....	137,880	128,091	.....	14,789	146,294	155,132	8,838	.....
Franklin.....	740,004	482,658	.....	257,346	424,521	506,575	82,054	.....
Garfield.....	141,220	188,320	42,100	.....	212,415	249,185	36,770	.....
Grant.....	1,879,009	1,381,120	67,875	.....	318,830	476,590	157,760	.....
Kittitas.....	273,545	2,069	.....	.....	1,539,620	1,625,205	85,585	.....
Klickitat.....	1,879,009	1,381,120	67,875	.....	295,857	506,807	210,950	.....
Lincoln.....	314,354	473,765	159,401	37,205	1,105,461	1,301,419	194,958	.....
Okanogan.....	398,048	390,948	109,075	.....	309,775	693,265	383,490	.....
Pend Oreille.....	335,200	504,275	.....	75,099	298,178	303,240	5,062	.....
Spokane.....	238,294	163,165	.....	12,462,475	31,224,460	31,583,040	358,580	.....
Stevens.....	44,972,790	32,510,285	.....	15,292	459,538	540,810	90,272	.....
Walla Walla.....	528,562	510,270	.....	77,639	3,631,530	4,162,965	531,435	.....
Whitman.....	4,738,950	4,961,311	140,400	.....	2,225,200	2,577,300	352,100	.....
Yakima.....	1,460,350	1,600,760	451,205	.....	3,091,375	4,524,135	1,432,760	.....
Total.....	\$63,645,598	\$51,158,230	\$1,054,451	\$13,541,800	\$49,042,364	\$54,100,053	\$4,157,684	.....

COMPARATIVE MUNICIPAL ASSESSMENT FOR 1914-1920.
West Side.

COUNTIES	CITY LOTS				IMPROVEMENTS ON CITY LOTS			
	Assessed Valuation 1914	Assessed Valuation 1920	Increase	Decrease	Assessed Valuation 1914	Assessed Valuation 1920	Increase	Decrease
Chatham.....	\$1,803,642	\$1,730,436	.....	\$73,156	\$311,315	\$355,025	\$43,810	.....
Charle.....	2,307,560	2,683,160	\$335,570	.....	1,551,175	2,117,130	535,955	.....
Cowditz.....	446,560	624,961	188,411	.....	339,410	542,068	182,658	.....
Grays Harbor.....	4,669,432	8,701,880	.....	767,002	3,405,490	4,533,060	826,600	.....
Island.....	95,011	125,960	34,689	.....	41,810	116,560	74,750	.....
Jefferson.....	737,549	640,238	.....	97,296	632,340	491,656	.....	\$34,776
King.....	185,108,545	135,048,019	.....	125,595	45,237,235	58,006,940	12,769,705	.....
Kitsap.....	1,374,851	2,572,796	1,198,866	.....	609,415	1,105,680	506,215	.....
Lewis.....	1,789,545	1,797,210	47,665	.....	1,413,915	1,681,968	268,050	.....
Mason.....	98,341	109,572	10,231	.....	122,963	132,688	.....	328
Pacific.....	1,820,944	1,259,895	.....	561,049	906,310	933,787	28,477	.....
Pierce.....	86,093,187	29,940,225	.....	6,123,962	13,700,870	16,991,290	2,530,420	.....
San Juan.....	45,525	32,945	7,420	.....	51,695	63,486	11,820	.....
Skagit.....	1,175,790	1,683,490	517,700	.....	845,605	1,497,365	651,760	.....
Skamania.....	40,350	32,475	.....	7,875	64,445	65,260	515	.....
Snobomish.....	7,950,275	8,136,800	186,525	.....	4,462,630	4,852,970	390,340	.....
Thurston.....	1,480,999	1,649,489	168,490	.....	1,205,555	1,432,262	226,707	.....
Wahkiakum.....	46,390	47,000	610	.....	47,690	52,000	4,310	.....
Whatcom.....	5,513,538	5,791,318	.....	28,220	3,696,153	4,871,446	1,205,293	.....
Total.....	\$202,679,054	\$197,617,844	\$2,716,446	\$7,777,056	\$78,519,391	\$99,432,508	\$20,947,690	\$35,108
	68,645,588	51,158,289	1,054,451	13,541,900	49,942,354	54,100,058	4,157,694	.....
GRAND TOTAL.....	\$266,324,642	\$248,775,083	\$3,770,807	\$21,319,456	\$128,462,235	\$153,532,566	\$25,105,384	\$35,108

COMPARATIVE MUNICIPAL ASSESSMENT FOR 1914-1920.

East Side.

COUNTIES	CITY LOTS				IMPROVEMENTS ON CITY LOTS			
	Assessed Valuation 1914	Assessed Valuation 1920	Increase	Decrease	Assessed Valuation 1914	Assessed Valuation 1920	Increase	Decrease
Adams.....	\$276,945	\$275,505		\$1,440	\$655,705	\$751,385	\$95,680	
Asotin.....	394,650	396,130	\$1,480		359,630	418,290	58,660	
Benton.....	439,465	551,490	62,025		446,250	520,940	74,690	
Chelan.....	2,360,503	1,774,128		586,375	1,635,640	2,149,240	513,600	
Columbia.....	227,940	216,750		11,190	490,900	491,460	560	
Douglas.....	160,344	179,465	19,121		250,195	557,135	306,940	
Ferry.....	137,880	123,091		14,789	146,254	155,132	8,848	
Franklin.....	740,004	482,668		257,340	424,521	506,575	82,054	
Garfield.....	141,220	183,320	42,100		212,415	249,135	36,720	
Grant.....	273,545	341,120	67,575		313,830	476,590	162,760	
Kittitas.....	1,379,000	1,381,078	2,069		1,539,630	1,639,205	99,575	
Klickitat.....	814,354	473,765	159,401		296,357	506,807	210,450	
Lincoln.....	398,043	390,943		37,205	1,106,461	1,301,419	194,958	
Okanogan.....	395,200	504,275	109,075		309,775	663,265	353,490	
Pend Oreille.....	238,294	163,765		75,009	298,178	303,240	5,062	
Spokane.....	44,972,760	32,510,295		12,462,475	31,224,440	31,533,940	365,590	
Stevens.....	523,562	510,270		13,292	459,538	540,810	90,272	
Walla Walla.....	4,738,950	4,961,311		77,639	3,561,530	4,162,955	581,425	
Whitman.....	1,400,350	1,000,750	140,400		2,233,300	2,577,300	344,000	
Yakima.....	4,017,645	4,463,560	451,205		3,991,375	4,524,135	532,760	
Total.....	\$63,645,598	\$51,155,239	\$1,054,451	\$13,541,800	\$49,942,384	\$54,100,053	\$4,157,664	

COMPARATIVE MUNICIPAL ASSESSMENT FOR 1914-1920.
West Side.

COUNTIES	CITY LOTS				IMPROVEMENTS ON CITY LOTS			
	Assessed Valuation 1914	Assessed Valuation 1920	Increase	Decrease	Assessed Valuation 1914	Assessed Valuation 1920	Increase	Decrease
Clallam.....	\$1,808,642	\$1,780,486	\$385,570	\$73,156	\$311,215	\$355,025	\$343,910	.....
Clatsop.....	2,307,560	2,063,160	.....	.....	1,551,175	2,117,130	535,955	.....
Cowlitz.....	446,560	684,961	188,411	.....	359,410	542,068	182,658	.....
Grays Harbor.....	4,469,482	3,701,880	.....	707,602	3,406,490	4,233,080	826,590	.....
Island.....	95,011	125,960	34,989	.....	41,810	116,560	74,750	.....
Jefferson.....	737,549	640,283	.....	97,266	626,340	491,565	.....	\$34,775
King.....	135,108,545	135,043,019	1,108,885	125,598	45,237,235	58,008,940	12,769,705	.....
Kluskap.....	1,374,851	2,573,786	1,198,885	.....	600,415	1,105,680	504,215	.....
Lewis.....	1,739,545	1,787,210	47,665	.....	1,413,015	1,681,565	268,550	.....
Mason.....	89,341	109,572	10,231	.....	122,968	122,635	.....	328
Pacific.....	1,820,944	1,259,865	.....	561,049	905,310	933,737	28,427	.....
Pierce.....	36,063,187	29,940,235	.....	6,122,952	13,790,870	16,591,290	2,800,420	.....
San Juan.....	45,525	52,945	7,420	.....	51,665	63,455	11,890	.....
Skaft.....	1,175,700	1,063,490	517,700	.....	845,005	1,497,395	651,790	.....
Skamania.....	40,350	32,475	.....	7,875	64,445	65,260	815	.....
Snobomish.....	7,950,275	8,126,800	186,525	.....	4,462,630	4,862,970	390,340	.....
Thurston.....	1,480,969	1,649,489	168,490	.....	1,205,555	1,432,263	226,707	.....
Wahkiakum.....	46,390	47,000	610	.....	47,690	52,000	4,310	.....
Whatcom.....	5,813,588	5,791,218	.....	22,220	3,666,183	4,871,446	1,205,263	.....
Total.....	\$202,679,054	\$197,617,844	\$2,716,446	\$7,777,656	\$78,519,921	\$90,432,506	\$20,947,680	\$35,108
	68,645,588	51,153,289	1,054,451	13,541,800	49,942,364	54,100,068	4,157,994	.....
GRAND TOTAL.....	\$266,324,642	\$248,776,083	\$3,770,807	\$21,319,456	\$128,462,285	\$153,532,566	\$25,106,384	\$35,108

ASSESSMENT OF IMPROVED LANDS.

The total assessed valuation of improved lands in 1914 was \$157,502,254 and in 1920 the assessment was \$198,520,690, with a net gain of \$41,018,436, or 26.04 per cent. By reclassification, the loss in improved land acreage was 49,691 acres. Improved lands bear 20.15 per cent of the tax burden of the state, but in the geographical divisions the improved lands of Eastern Washington represent 42.63 per cent, while those of Western Washington carry only 6.80 per cent of the load. Despite the fact that in Eastern Washington are more than half a million acres of irrigated lands, including the highly productive orchard and alfalfa areas, the average acre assessed valuation of improved lands is only \$30.12, as against \$68.42 per acre on the west side. Assuming an average assessed valuation of \$100 per acre for the orchard and other irrigated lands, and deducting for 529,829 acres of this class, the sum of \$52,982,900 deducted from the total improved land assessment of \$156,199,293, for Eastern Washington in 1920, we have an assessment of \$103,206,393 on 5,465,206 acres of improved lands, or an assessed average of \$18.89 per acre. Allowing an assessable value of \$75 an acre for the irrigated lands, which are only 88,753 acres less than the entire improved land area of Western Washington, the average assessed valuation of the Eastern Washington wheat lands would be only \$21.21.

The foregoing facts, taken into consideration with the constantly receding movement in the assessment valuation of municipal lands, raise a question as to whether the real property of the state has been advanced in potential value commensurately with the tax investment in highways, district improvement investments and municipal betterments. Since 1910 the highways taxes and bond investments, county and state, aggregate \$120,000,000, while the assessed valuation of improved lands has increased only \$14,755,842, municipal property \$30,986,753, and unimproved lands \$13,661,592, or a total of \$59,304,187. As before pointed out, the increase in city valuation is building investment, which shows the highest rate of investment, so that within the last decade the growth of population, development of resources and the highway expenditure of \$120,000,000 are represented in the productive areas of the state by an increased assessment of \$28,417,434.

The average per acre assessed value of Eastern Washington improved lands has increased, 1914-1920, from \$19.88 to \$27.72, or \$7.84, and the assessed per acre value of this class of property in Western Washington has in the same period advanced from \$63.18 to \$68.42, or \$5.24 an acre. The average per acre assessed value for the state is \$23.64 in 1914 and \$30.02 in 1920, or an increase of \$6.38. Following is the detailed statement of these comparative assessments:

COMPARATIVE IMPROVED LANDS ASSESSMENTS FOR 1914-1920.

East Side.

COUNTIES	1914			1920			Increase	Decrease	Average Value Per Acre	
	Assessed Valuation	Acreage	Av. Value Per Acre	Assessed Valuation	Acreage	Av. Value Per Acre			Increase	Decrease
Adams.....	\$8,522,080	908,383	\$10.61	\$11,429,762	810,615	\$14.00	\$2,900,682		\$3.48	
Asotin.....	1,090,550	89,494	12.18	2,517,651	83,100	30.30	528,311		8.07	
Benton.....	3,240,530	297,870	10.88	2,220,230	30,065	73.95		\$120,250		63.06
Chelan.....	3,217,840	47,591	171.89	3,038,038	30,948	153.37		155,578		
Columbia.....	4,133,940	186,681	22.12	7,069,840	183,958	38.48				
Douglas.....	6,046,386	640,680	12.17	7,327,510	636,109	14.91	1,606,550		5.42	
Fernie.....	201,151	12,387	16.24	210,513	20,894	15.35	1,732,215		2.74	
Franklin.....	1,914,700	328,040	6.02	2,546,070	183,617	8.11	109,182			90
Grant.....	2,439,370	149,664	16.80	3,100,510	183,617	20.18	571,870		2.09	
Grainfield.....	4,729,690	487,853	9.69	4,635,915	486,178	10.61	661,240	60,665	3.88	
Kittitas.....	3,233,173	68,535	47.44	5,211,115	86,178	60.05	1,968,942		12.61	
Klickitat.....	1,515,406	173,669	8.75	3,804,176	189,247	20.10	2,284,770		11.85	
Lincoln.....	13,123,901	760,878	16.60	16,064,234	795,765	20.21	2,940,338		3.41	
Okanogan.....	2,960,232	118,622	24.94	4,201,625	188,165	26.50	1,242,808		1.53	
Rand Oreille.....	290,042	14,406	18.05	381,720	30,678	18.60	121,678		4.45	
Spokane.....	9,060,890	884,876	23.54	9,067,890	990,601	23.21	8,370			33
Stevens.....	1,371,611	85,700	16.00	2,879,860	107,870	26.70	1,508,249		10.70	
Walla Walla.....	10,770,516	513,642	20.97	15,606,660	519,053	29.87	4,734,834		8.90	
Whitman.....	22,277,220	960,735	24.43	31,768,160	963,808	33.08	9,515,940		8.59	
Yakima.....	15,766,965	161,857	97.40	19,510,010	153,247	127.81	3,743,045		29.91	
Total.....	\$120,999,252	6,046,880	\$19.86	\$150,109,293	5,946,035	\$27.72	\$35,636,024	\$396,583	\$7.84	

COMPARATIVE IMPROVED LANDS ASSESSMENTS FOR 1914-1920.
West Side.

COUNTIES	1914			1920			Increase	Decrease	Average Value Per Acre	
	Assessed Valuation	Acreage	Av. Value Per Acre	Assessed Valuation	Acreage	Av. Value Per Acre			Increase	Decrease
Clallam.....	\$334,670	18,072	\$32 91	\$654,865	18,153	\$30 56	.....	\$39,806	.....	\$2 35
Clarke.....	2,806,410	63,310	44 33	3,394,300	70,944	47 42	557,890	.....	\$3 09	.....
Cowlitz.....	426,171	14,704	28 96	1,041,663	32,354	44 66	615,492	.....	15 68	.....
Grays Harbor.....	1,620,446	25,901	63 55	1,298,620	22,173	58 11	.....	331,946	.....	5 44
Island.....	395,637	10,960	33 27	760,290	15,666	48 53	394,643	.....	15 26	.....
Jefferson.....	237,537	7,454	34 42	278,798	9,119	30 57	21,261	.....	.....	.....
King.....	12,948,538	78,210	164 28	12,281,600	64,640	190 00	.....	566,788	.....	3 80
Kitsap.....	882,475	10,803	35 11	2,076,810	13,478	150 22	294,336	.....	.....	.....
Lewis.....	1,530,174	58,565	31 25	2,136,772	72,417	29 50	306,598	.....	.....	1 75
Mason.....	195,967	10,062	19 47	251,000	10,762	23 32	55,013	.....	.....	.....
Pacific.....	482,163	25,573	18 07	417,713	9,819	42 54	.....	44,450	.....	.....
Pierce.....	5,998,188	49,661	120 77	5,411,330	48,963	110 51	31,175	.....	.....	.....
San Juan.....	608,700	13,800	36 50	834,875	16,090	33 24	2,498,840	.....	.....	.....
Skagit.....	3,020,880	60,067	49 84	5,519,720	70,817	77 94	.....	.....	.....	.....
Skamania.....	133,530	6,076	30 20	290,170	6,014	48 25	106,640	.....	.....	.....
Snohomish.....	1,982,300	36,400	53 91	2,491,375	45,369	54 91	528,985	.....	.....	.....
Thurston.....	690,800	27,624	25 19	612,860	27,160	23 59	.....	78,240	.....	.....
Wahkiakum.....	46,000	4,000	11 50	200,000	4,600	43 49	154,000	.....	.....	.....
Whatcom.....	2,307,686	55,946	41 24	4,209,266	69,071	60 94	1,901,680	.....	.....	.....
Total.....	\$36,508,002	577,478	\$63 18	\$42,821,397	618,533	\$68 42	\$7,496,482	\$1,648,037	\$6 24	.....
	120,999,252	6,085,880	19 88	156,199,293	5,996,065	27 72	36,596,624	336,588	7 84	.....
GRAND TOTAL.....	\$157,502,254	6,063,368	\$23 64	\$198,620,690	6,613,617	\$30 02	\$43,008,066	\$1,984,620	\$6 38	.....

PERSONAL PROPERTY ASSESSMENT.

Personal property, more than any other class, seems to have been affected in its assessment by the extravagant impulses of the time, until we scrutinize and compare the items in the schedule. The increased personal property assessment, 1914-1920, was for the state, \$95,204,083, or 76.89 per cent increase; 91.07 per cent in Eastern Washington and 68.76 per cent increase on the west side. This assessment was by no means equitably distributed, inasmuch as \$33,547,752, or 87.75 per cent of the total increase was placed on merchandise, hay and grain, lumber, logs, shingles, etc., gas, electric light, etc. In the meantime, while these particular items in the personal property list showed advanced assessments, the assessment on household goods, etc., decreased from \$17,036,456 to \$16,055,493, or \$980,963; on libraries, books, scientific instruments, etc., from \$794,030 to \$682,230, or \$111,800; and on diamonds, jewelry, watches, firearms, etc., from \$1,077,837 to \$897,108, or \$180,729. The increased volume of assessment in short was attributable to the easy location of new property, and was not due to the influence of increased general values, or to the enforcement of the 50 per cent assessment law.

With 1920 the peak year for the general property assessment, the total of comparative equalized valuations for 1922 shows a falling off, approximately, of six and one-half per cent. During this period the slump in personal property assessed valuations, as reported from the counties, was \$38,390,665, or 17.53 per cent.

IRRIGATED LAND STATISTICS.

The census report on irrigated lands shows a total of 529,829 acres in the state, and although 22 counties contain fractions of this amount, Yakima possesses 230,033 acres, or 43 per cent; and 84.87 per cent of the total is located in Yakima, Benton, Kittitas, Chelan, Okanogan and Walla Walla counties. In the counties of the Yakima drainage, Kittitas, Yakima and Benton are 351,272 of these valuable acres, or 66.3 per cent. It will appear from the following comparative table that in Benton county 9,247, and in Yakima 76,786 acres, irrigated lands, are not on the assessment rolls, but this acreage in all probability is non-assessable reservation lands under irrigation.

COUNTIES	Acres Irrigated	Assessed Acreage Improved Lands	Improved Acreage not Irrigated	Irrigated Acreage not Assessed as Improved
Adams	943	810,615	809,672	.....
Asotin	3,474	83,100	79,626	.....
Benton	39,272	30,025	.....	9,247
Chelan	38,894	50,908	12,014	.....
Clallam	6,160	18,158	11,998	.....
Columbia	2,168	183,868	181,700	.....
Douglas	4,822	525,109	520,287	.....
Ferry	791	20,264	19,463	.....
Franklin	2,253	314,117	311,864	.....
Garfield	883	153,617	152,734	.....
Grant	7,545	439,178	431,633	.....
Kittitas	81,967	86,775	4,808	.....
Klickitat	18,978	180,247	170,220	.....
Lincoln	2,221	796,755	793,474	.....
Okanogan	35,899	158,165	122,266	.....
Paed Oreille	352	20,628	20,276	.....
Spokane	16,154	390,601	374,447	.....
Stevens	8,990	107,870	93,886	.....
Thurston	2,000	27,160	25,160	.....
Walla Walla	23,575	519,063	496,478	.....
Whitman	2,069	902,803	900,704	.....
Yakima	230,033	153,247	.....	76,786
Total	529,829	.....	.....	86,083

It is evident from the foregoing table, that irrigation developments are such as to justify a special classification of this property for assessment purposes as distinct from ordinarily improved lands. Indeed, one of the important problems awaiting solution by a more centralized and responsible assessment administration for the state is a reclassification of both the improved and unimproved land areas.

COLLECTIONS.

PRIVILEGE TAX ON EXPRESS COMPANIES FOR THE YEARS ENDING
MARCH 31st, 1921, AND MARCH 31st, 1922.

NAME OF COMPANY	Gross Receipts	State Tax Five (5) Per Cent
American Railway Express Company.....	\$1,891,827 05	\$94,591 35
Totals 1921	\$1,891,827 05	\$94,591 35
American Railway Express Company.....	\$1,600,738 44	\$80,036 92
Totals 1922	\$1,600,738 44	\$80,036 92
RECAPITULATION		
Totals 1921	\$1,891,827 05	\$94,591 35
Totals 1922	1,600,738 44	80,036 92
Grand Totals	\$3,492,565 49	\$174,628 27

PRIVILEGE TAX ON PRIVATE CAR COMPANIES FOR THE YEAR ENDING
MARCH 31st, 1921.

(Applies only to "Intrastate" business—80 Wash. 309.)

NAME OF COMPANY	Gross Receipts	State Tax Seven (7) Per Cent
Albers Brothers Milling Company	\$443 46	\$31 06
Armour & Company	842 58	58 98
Arms Palace Horse Car Company	12 49	87
Associated Oil Company	52 96	3 71
Barrett Company, The	73 44	5 14
Capitol Refining Company	30 00	2 10
Chicago, New York and Boston Refgr. Company	748 75	52 41
Cook & Swan Company, Inc.	16 76	1 17
Du Pont De Nemours & Company, E. I.	12 24	86
Fleischmann Transportation Company, The.....	57 46	4 02
Fry & Company	1,080 96	74 27
L. O. Gillespie & Sons	1,571 22	109 99
Heinz Company, H. J.	107 61	7 53
Menasha Wooden Ware Company	12 39	87
Pacific Fruit Express Company	1,781 61	124 71
Palmolive Company, The	100 78	7 05
Pennsylvania Tank Line	2 75	19
Philippine Vegetable Oil Company	2,981 98	205 24
Proctor & Gamble Transportation Company.....	3,107 28	217 51
Puget Sound Mills & Timber Company	45 92	3 21
Rogers Brown Transportation Company	431 19	30 18
Shell Company of California.....	1,467 96	102 76
True's Oil Company	43 11	3 02
Union Oil Company of California.....	1,867 50	130 03
Union Refrigerator Transit Company	500 00	35 00
Union Tank Car Company.....	8,506 26	595 44
Wilson Car Lines	59 97	4 20
Totals	\$25,878 70	\$1,811 51

It is evident from the foregoing table, that irrigation developments are such as to justify a special classification of this property for assessment purposes as distinct from ordinarily improved lands. Indeed, one of the important problems awaiting solution by a more centralized and responsible assessment administration for the state is a reclassification of both the improved and unimproved land areas.

COLLECTIONS.**PRIVILEGE TAX ON EXPRESS COMPANIES FOR THE YEARS ENDING
MARCH 31st, 1921, AND MARCH 31st, 1922.**

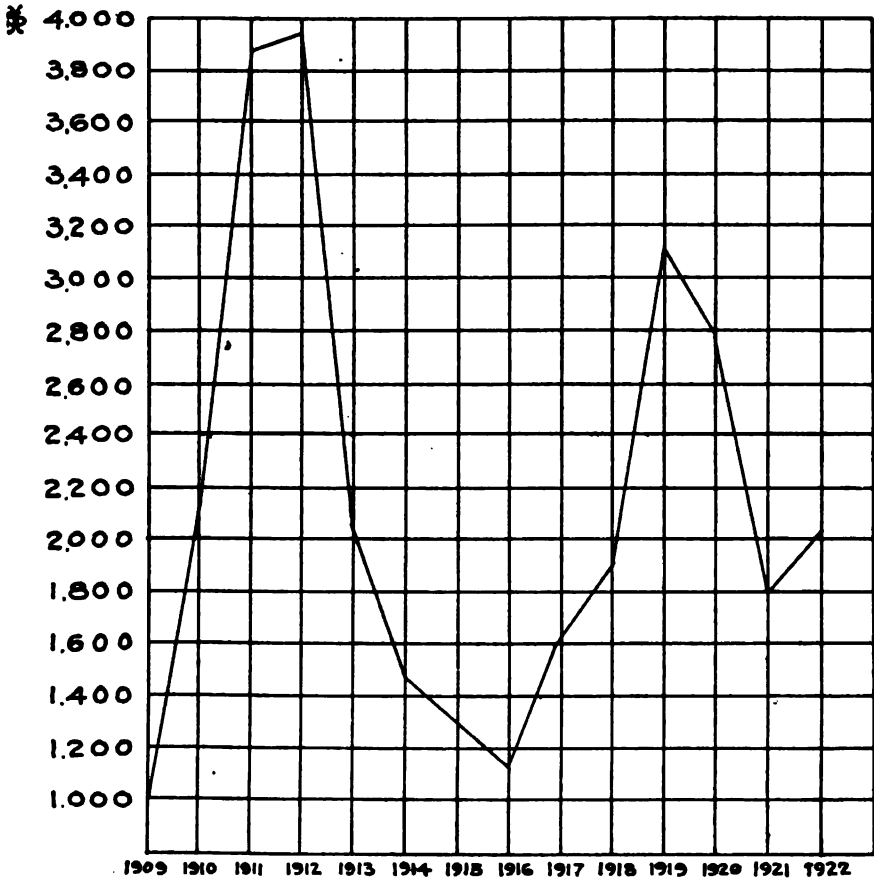
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American Railway Express Company.....	\$1,891,827 05	\$94,591 35
Totals 1921	\$1,891,827 05	\$94,591 35
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Totals 1922	\$1,600,738 44	\$80,036 92
RECAPITULATION		
Totals 1921	\$1,891,827 05	\$94,591 35
Totals 1922	1,600,738 44	80,036 92
Grand Totals	\$3,492,565 49	\$174,628 27

**PRIVILEGE TAX ON PRIVATE CAR COMPANIES FOR THE YEAR ENDING
MARCH 31st, 1921.**

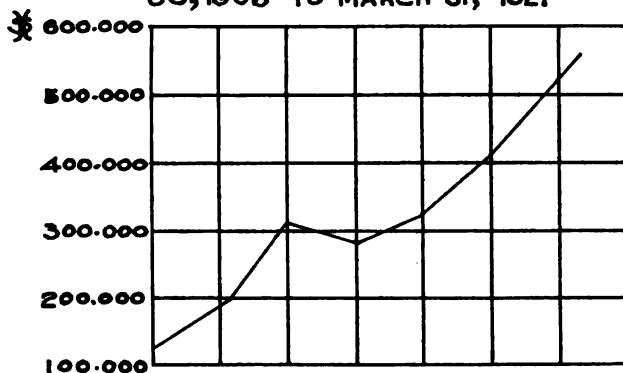
(Applies only to "Intrastate" business—80 Wash. 309.)

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Albers Brothers Milling Company	\$443 46	\$31 05
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Associated Oil Company	52 96	3 71
Barrett Company, The	73 44	5 14
Capitol Refining Company	30 00	2 10
Chicago, New York and Boston Refgr. Company.....	748 75	52 41
Cook & Swan Company, Inc.	16 76	1 17
Du Pont De Nemours & Company, E. I.	12 24	86
Fleischmann Transportation Company, The.....	57 46	4 02
Fry & Company	1,060 95	74 27
L. O. Gillespie & Sons	1,571 22	109 99
Heinz Company, H. J.	107 61	7 53
Menasha Wooden Ware Company ..	12 39	87
Pacific Fruit Express Company	1,781 61	124 71
Palmolive Company, The	100 78	7 05
Pennsylvania Tank Line	2 75	19
Philippine Vegetable Oil Company	2,981 96	205 24
Proctor & Gamble Transportation Company.....	3,107 28	217 51
Puget Sound Mills & Timber Company	45 92	3 21
Rogers Brown Transportation Company	431 19	30 18
Shell Company of California.....	1,467 95	102 76
True's Oil Company	43 11	3 02
Union Oil Company of California.....	1,857 59	130 03
Union Refrigerator Transit Company	500 00	35 00
Union Tank Car Company.....	8,506 28	595 44
Wilson Car Lines	59 97	4 20
Totals	\$25,878 70	\$1,811 51

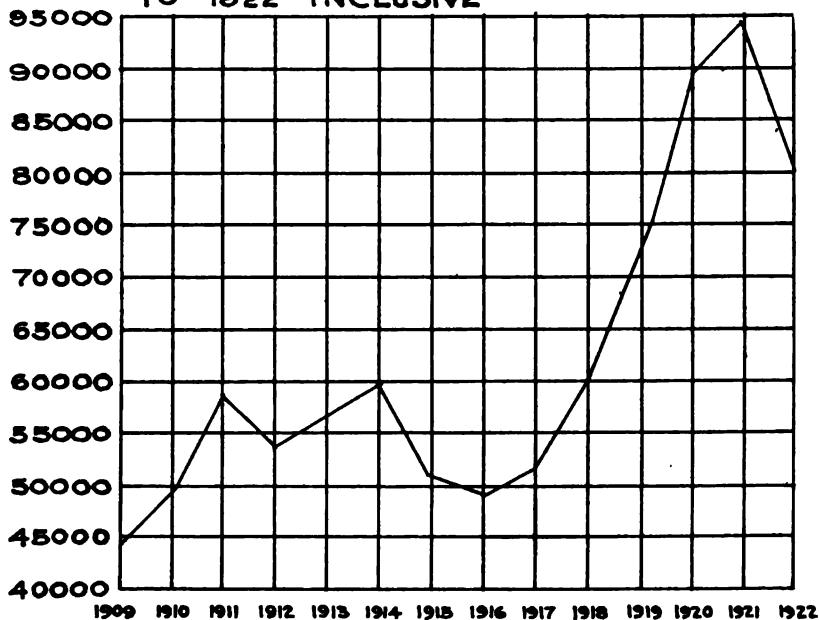
**PRIVILEGE TAX ON PRIVATE CAR COMPANIES
FOR THE YEARS 1909 TO 1922 INCLUSIVE.**



COLLECTIONS ON ACCOUNT OF
INHERITANCE TAX FROM SEPT.
30, 1908 TO MARCH 31, 1921



PRIVILEGE TAX ON EXPRESS COMPANIES
FOR THE YEARS ENDING MARCH 31, 1909
TO 1922 INCLUSIVE



**PRIVILEGE TAX ON PRIVATE CAR COMPANIES FOR THE YEAR ENDING
MARCH 31st, 1922.**

(Applies only to "Intrastate" business—80 Wash. 309.)

NAME OF COMPANY	Gross Receipts	State Tax Seven (7) Per Cent
Albers Bros. Milling Company.....	\$169 74	\$11 88
American Linseed Company.....	165 28	11 57
Armour & Company.....	2,684 28	184 40
Associated Oil Company.....	104 49	7 31
Balfour, Williamson & Company.....	207 08	14 53
Barrett Company, The.....	181 53	9 20
Chicago, New York and Boston Refg. Company.....	899 00	62 23
Du Pont De Nemours & Company, E. I.....	46 09	3 27
Empire Refineries, Inc.	2 84	20
Fleischmann Transportation Company, The.....	16 98	1 19
Frye Tank and Refrigerator Lines.....	720 64	50 44
Gillespie & Sons, L. C.....	2,487 01	174 09
Heinz Company, H. J.....	69 39	4 86
Jacob Dold Packing Company.....	38	08
Menasha Wooden Ware Company.....	2 98	21
North American Oil and Refining Corporation.....	22 09	1 55
Pacific Ammonia & Chemical Company.....	387 55	27 13
Pacific Fruit Express Company.....	4,494 49	314 61
Palmolive Company, The.....	28 26	1 96
Peet Bros. Mfg. Company.....	5 79	41
Pennsylvania Tank Line.....	4 89	34
Philippine Vegetable Oil Company, Inc.....	783 40	54 84
Proctor & Gamble Transportation Company, The.....	2,348 77	164 41
Rogers Brown Transportation Company.....	242 33	16 95
Shell Company of California.....	2,083 25	142 83
Standard Tank Car Co. and Standard Car Equipment Company.....	707 06	49 49
Union Oil Company of California.....	2,906 80	203 48
Union Refrigerator Transit Company.....	500 00	35 00
Union Tank Car Company.....	6,887 08	478 64
Wilson Car Lines.....	48 79	3 42
Totals	\$29,000 05	\$2,029 96
RECAPITULATION		
Totals 1921	\$25,878 70	\$1,811 51
Totals 1922	29,000 05	2,029 96

**VALUE OF PROPERTY ESCHEATED TO THE STATE OF WASHINGTON FOR
PERIOD OCTOBER 1, 1920, TO APRIL 1, 1921, WHEN UNDER AD-
MINISTRATIVE CODE ADMINISTRATION OF ESCHEAT
LAW WAS TRANSFERRED TO OFFICE OF
ATTORNEY GENERAL.**

NAME OF DECEASED	County	Amount of Cash Escheated	Appraised Value of Real and Personal Property (other than cash) Escheated	Date of Death	Date Paid
Gress, Roy	King.....	\$2,257 48	\$106 01	Feb. 17, 1919	Oct. 7, 1920
Long, Edward N.	King.....	173 79		Jan. 2, 1920	Oct. 19, 1920
McLaughlin, Edward	King.....	232 70	400 00	Feb. 3, 1919	Oct. 20, 1920
Prye, D. W.	Pierce.....	184 25		Dec. 5, 1918	Nov. 3, 1920
Johnson, Orville M.	Pend Oreille..		850 00	June 13, 1918	Nov. 6, 1920
Sanchez, Manuel	Asotin.....	166 25		Nov. 11, 1918	Nov. 24, 1920
Tarras, Theodore	King.....	27 65		May 6, 1919	Dec. 3, 1920
Shaw, Wm. T. H.	Cowlitz.....	2 13		(Add.)	Dec. 6, 1920
Conklin, J. F.	Spokane.....	275 34	200 00	Feb. 25, 1919	Dec. 7, 1920
Howard, Henry	King.....	379 71	600 00	Dec. 25, 1918	Dec. 7, 1920
Shalla, A.	Snohomish.....	196 80		Dec. 3, 1918	Dec. 16, 1920
Hollander, Axel	Snohomish.....	359 51	100 00	Mar. 1, 1919	Dec. 18, 1920
Foth, Fred	Kitsap.....	5,023 12		Feb. 1, 1919	Dec. 21, 1920
Johnson, Karl	King.....	144 24		Apr. 11, 1919	Dec. 29, 1920
Abratz, Henry	Snohomish.....	210 76		Jan. 1919	Jan. 26, 1921
Swantz, Joseph	Snohomish.....	206 38	450 00	May 16, 1919	Feb. 9, 1921
Benson, John	Stevens.....	449 59		Aug. 1, 1919	Feb. 18, 1921
Smith, Ed J.	Grays Harbor	1,057 46	433 00	Mar. 19, 1919	Feb. 23, 1921
Anderson, Edward	Whatecom.....	1,287 17	400 00		Feb. 25, 1921
Shyerland, Nicholas	Whatecom.....	28 36		June 11, 1917	Mar. 1, 1921
Randallo, Louis	Adams.....	29 86		Oct. 24, 1919	Mar. 1, 1921
Berg, Charles	King.....	205 75			Mar. 14, 1921
Lawton, Nellie	King.....	2,018 77		(Add.)	Mar. 14, 1921
Wurmnest, Valentine	King.....	312 55			Mar. 14, 1921
Gerner, John	King.....	287 95		Apr. 29, 1919	Mar. 18, 1921
Williams, H. J.	King.....	3,502 85			Mar. 18, 1921
Cheney, August	Pierce.....	1,303 45	1,500 00	Jan. 6, 1918	Mar. 28, 1921
Totals		\$20,273 87	\$3,039 01		

RECAPITULATION.

Collections for Biennium Ending September 30th, 1922.

Privilege tax on express companies.....	\$174,628 27
Privilege tax on private car companies.....	3,841 50
Statutory attorney's fees.....	10 00
Inheritance taxes (six months).....	280,757 88
Cash escheats	20,273 87
Total collections	\$479,511 02

COMPARATIVE STATEMENT.

Showing Assessed Valuation of all Real Property, Personal Property and Steam Railroads in the State of Washington, as Equalized by State Board of Equalization for Years 1891 to 1920, Inclusive; Also Amount Levied Against Counties for State and School Purposes.

ASSESSED VALUE OF STEAM RAILROADS.

YEAR	Assessed Valuation	Increase Valuation Over Year 1891	Decrease Valuation Under Year 1891	Percentage of Increase Over Year 1891	Percentage of Decrease Under Year 1891
1891.....	\$12,014,708				
1892.....	14,631,968	\$2,617,250		21.78	
1893.....	17,268,246	5,253,638		43.73	
1894.....	15,926,061	3,911,853		32.55	
1895.....	15,275,664	3,260,946		27.14	
1896.....	15,179,925	3,166,217		26.34	
1897.....	23,547,952	11,533,244		96.99	
1898.....	23,046,276	11,081,568		91.82	
1899.....	23,634,820	11,620,112		96.72	
1900.....	24,406,563	12,393,856		103.16	
1901.....	19,878,457	7,863,749		65.45	
1902.....	20,604,669	8,586,413		69.39	
1903.....	22,065,616	10,040,908		83.57	
1904*.....	26,856,735	14,842,027		123.53	
1905.....	26,799,655	14,774,947		122.97	
1906*.....	42,750,383	30,735,675		255.32	
1907.....	43,603,546	31,588,838		262.92	
1908*.....	84,642,349	72,627,641		604.49	
1909.....	94,567,690	82,552,982		687.10	
1910.....	100,157,754	88,143,046		733.63	
1911.....	132,458,414	120,443,706		1,002.46	
1912.....	135,522,077	123,507,369		1,027.96	
1913.....	135,213,190	123,198,472		1,025.39	
1914.....	137,538,331	125,523,623		1,044.75	
1915.....	140,596,186	128,580,478		1,070.19	
1916.....	138,658,188	126,638,480		1,054.08	
1917.....	138,651,765	126,637,067		1,054.02	
1918.....	138,355,179	126,340,471		1,051.55	
1919.....	137,520,554	125,506,846		1,044.60	
1920.....	140,006,947	127,992,239		1,065.30	
1921.....	136,105,576	124,150,868		1,033.32	
1922.....	131,765,777	119,751,069		996.70	

*Value shown on pages 22 and 23, First Annual Report, includes unfinished right-of-way—hence difference in figures.

ASSESSED VALUE OF PERSONAL PROPERTY.
(Exclusive of Steam Railroads.)

YEAR	Assessed Valuation	Increase Valuation Over Year 1891	Decrease Valuation Under Year 1891	Percentage of Increase Over Year 1891	Percentage of Decrease Under Year 1891
1891	\$51,148,509				
1892	39,469,247		\$12,679,262		24.32
1893	38,640,600		13,507,909		25.90
1894	26,635,749		25,512,850		48.92
1895	23,782,607		28,365,902		54.39
1896	22,512,338		29,636,261		56.88
1897	34,806,589		17,253,010		33.06
1898	33,028,967		19,119,632		36.66
1899	33,373,408		18,775,191		36.00
1900	35,344,965		16,803,634		32.22
1901	51,485,357		668,242		1.27
1902	42,134,545		10,014,054		19.20
1903	50,223,953		1,914,646		3.67
1904	51,756,911		391,688		0.75
1905	57,663,000	\$5,514,401		10.57	
1906	70,823,331	18,679,732		35.82	
1907	91,484,401	39,335,802		75.43	
1908	96,982,506	44,783,906		85.86	
1909	102,076,485	49,927,886		95.74	
1910	113,323,195	61,174,596		117.31	
1911	119,737,066	67,588,499		129.61	
1912	117,949,520	65,800,921		126.18	
1913	122,350,549	70,201,950		134.62	
1914	123,955,686	71,707,067		137.51	
1915	122,756,423	70,607,829		135.40	
1916	124,630,847	72,482,248		138.90	
1917	136,238,708	84,090,109		161.25	
1918	157,302,116	105,653,517		202.60	
1919	179,764,067	123,615,488		251.45	
1920	219,014,732	167,866,133		323.19	
1921	207,926,172	156,777,573		306.51	
1922	180,624,067	129,475,468		253.14	

**ASSESSED VALUE OF REAL PROPERTY, TELEGRAPH, INTERURBAN AND
STREET RAILWAY COMPANIES.**

(Exclusive of Steam Railroads.)

YEAR	Assessed Valuation	Increase Valuation Over Year 1891	Decrease Valuation Under Year 1891	Percentage of Increase Over Year 1891	Percentage of Decrease Under Year 1891
1891	\$266,867,742				
1892	234,172,852		\$32,694,890		12.25
1893	227,201,066		39,666,546		14.86
1894	183,683,372		83,184,370		31.17
1895	165,132,116		101,735,626		38.12
1896	166,986,406		99,822,337		37.43
1897	167,687,243		99,180,499		37.16
1898	170,921,051		95,946,961		35.95
1899	172,129,311		94,738,431		35.50
1900	177,822,965		89,044,747		33.37
1901	188,816,920		78,050,822		29.25
1902	198,200,934		68,666,908		25.73
1903	204,669,000		62,168,742		23.30
1904	219,847,333		47,020,409		17.62
1905	244,089,870		22,777,372		8.54
1906	416,631,168	\$149,763,426		56.12	
1907	437,982,581	171,114,839		64.12	
1908	567,019,088	300,151,846		112.47	
1909	598,775,651	326,907,909		122.50	
1910	602,766,966	425,899,253		159.59	
1911	702,930,422	436,062,680		163.40	
1912	751,614,654	484,746,912		181.64	
1913	756,911,296	490,048,556		183.63	
1914	764,066,875	497,199,133		186.31	
1915	763,004,286	496,136,544		185.91	
1916	721,502,375	454,634,683		170.36	
1917	722,421,231	455,553,489		170.70	
1918	737,078,469	470,210,727		176.20	
1919	739,217,849	472,350,107		177.00	
1920	820,248,484	553,380,742		207.36	
1921	828,582,890	561,715,148		210.48	
1922	799,361,365	532,493,623		199.53	

TOTAL ASSESSED VALUATION REAL AND PERSONAL PROPERTY.
(Including Steam Railroads.)

YEAR	Assessed Valuation	Increase Valuation Over Year 1891	Decrease Valuation Under Year 1891	Percentage of Increase Over Year 1891	Percentage of Decrease Under Year 1891
1891	\$331,081,089				
1892	288,274,067		\$42,756,082		12.92
1893	288,110,063		47,921,007		14.48
1894	226,245,182		104,785,887		31.65
1895	204,190,377		126,840,662		38.82
1896	204,677,668		126,353,371		38.17
1897	226,180,784		104,900,255		31.60
1898	226,996,294		104,084,746		31.43
1899	229,137,589		101,893,500		30.78
1900	237,576,523		98,454,516		28.23
1901	260,180,734		70,550,306		21.40
1902	260,940,138		70,090,901		21.17
1903	276,988,569		54,042,470		16.33
1904	298,460,979		32,570,060		9.84
1905	328,542,525		2,488,514		0.75
1906	530,200,882	\$199,178,843		60.17	
1907	573,070,528	242,089,489		78.12	
1908	748,593,942	417,562,908		128.14	
1909	790,419,826	459,388,787		188.78	
1910	908,247,944	575,216,906		173.77	
1911	955,126,934	624,004,896		188.53	
1912	1,006,086,251	674,065,212		208.62	
1913	1,014,475,027	683,448,968		208.46	
1914	1,025,460,942	694,429,908		209.78	
1915	1,026,355,900	695,324,861		210.05	
1916	964,796,410	653,755,371		197.49	
1917	967,311,704	666,280,665		201.27	
1918	1,083,235,764	702,204,725		212.13	
1919	1,056,502,480	725,471,451		219.15	
1920	1,179,270,163	848,289,124		254.24	
1921	1,172,674,688	841,643,599		254.25	
1922	1,111,751,209	780,720,170		235.85	

AMOUNT LEVIED AGAINST COUNTIES FOR STATE GENERAL, STATE SCHOOL, STATE MILITARY, INTEREST ON BONDS, PUBLIC HIGHWAY, PERMANENT HIGHWAY, STATE INSTITUTIONS OF HIGHER EDUCATION, STATE CAPITOL CONSTRUCTION, AND STATE RECLAMATION REVOLVING FUND.

YEAR	STATE GENERAL TAX			STATE MILITARY TAX			INTEREST ON STATE BONDS	
	Amount Levied	Percentage of Increase Over Year 1891	Percentage of Decrease Under Year 1891	Amount Levied	Percentage of Increase Over Year 1891	Percentage of Decrease Under Year 1891	Amount Levied	Percentage of Increase Over Year 1891
1891....	\$993,068			\$66,206			\$8,276	
1892....	720,685		27.43	57,655		12.92	11,531	39.33
1893....	835,175		15.90	56,622		14.43	14,155	71.05
1894....	648,870		34.66	45,249		31.65	11,312	36.68
1895....	612,570		38.32	40,838		38.32	40,838	392.24
1896....	626,615		36.90	40,936		38.17	40,936	394.64
1897....	587,940		40.80	45,226		31.58	45,226	446.47
1898....	544,789		45.14	45,399		31.43	45,399	443.55
1899....	572,829		42.32	45,824		30.79	45,824	453.69
1900....	522,662		47.37	47,512		28.24	47,512	474.09
1901....	572,400		42.36	53,082		21.41	53,082	523.71
1902....	574,067		42.19	52,189		21.17	52,189	530.61
1903....	692,471		30.27	27,700		58.16		
1904....	746,151		24.87	29,845		54.92		
1905....	821,356		17.29	32,854		50.38		
1906....	954,379		3.90	53,019		19.92		
1907....	1,719,210	73.12		114,620	73.13			
1908....	1,197,750	20.61		149,720	128.86			
1909....	2,371,259	138.78		158,064	188.78			
1910....	1,903,130	91.64		135,937	105.32			
1911....	2,005,764	101.97		191,025	188.53			
1912....	1,236,256	24.48		110,559	66.99			
1913....	3,043,435	206.46		111,592	68.55			
1914....	2,528,159	154.57		113,510	71.45			
1915....	1,298,067	29.81		206,256	211.53			
1916....	1,826,578	88.96		197,468	198.26			
1917....	1,350,112	35.95		300,025	353.17			
1918....	1,864,689	87.76		310,782	369.42			
1919....	3,181,862	220.33		318,186	380.60			
1920....	5,372,656	441.00		358,177	441.00			
1921....	2,648,788	166.72		235,448	255.63			
1922....	2,511,802	152.93		223,271	237.24			

AMOUNT LEVIED AGAINST COUNTIES FOR STATE GENERAL, ETC.—
Continued.

YEAR	STATE SCHOOL TAX			*STATE INSTITUTIONS OF HIGHER EDUCATION			CAPITOL BUILDING CONSTRUCTION FUND	
	Amount Levied	Percentage of Increase Over Year 1895	Percentage of Decrease Under Year 1895	Amount Levied	Percentage of Increase Over Year 1912	Percentage of Decrease Under Year 1912	Amount Levied	Percentage of Increase Over Year 1917
1895....	\$846,600							
1896....	665,480	1.37						
1897....	610,553		5.57					
1898....	560,189		8.72					
1899....	850,262	32.89						
1900....	902,785	39.62						
1901....	1,300,302	101.19						
1902....	1,304,701	101.78						
1903....	1,384,945	114.19						
1904....	1,492,302	130.79						
1905....	1,642,712	154.05						
1906....	1,723,181	165.50						
1907....	1,719,210	165.88						
1908....	1,871,484	189.43						
1909....	1,976,049	205.61						
1910....	1,975,621	205.54						
1911....	1,910,252	195.43						
1912....	1,909,664	195.33		\$1,055,341				
1913....	1,927,508	198.10		1,065,199	0.93			
1914....	2,022,527	212.79		1,083,508	2.67			
1915....	2,062,555	218.98		1,082,841	2.60			
1916....	2,073,413	220.66		1,086,707		1.76		
1917....	2,100,174	224.80		1,580,180	49.73		\$500,041	
1918....	2,320,508	258.88		1,636,783	55.10		517,999	3.59
1919....	2,184,579	237.90		1,675,782	58.79		530,310	6.05
1920....	5,730,834	786.30		1,886,399	78.75		596,962	19.38
1921....	6,286,457	872.23		2,765,335	162.03		598,620	17.71
1922....	6,430,212	894.47		2,622,322	148.48		558,178	17.63

*Included in state general fund prior to 1912.

**AMOUNT LEVIED AGAINST COUNTIES FOR STATE GENERAL, STATE
SCHOOL, STATE MILITARY, INTEREST ON BONDS, PUBLIC HIGHWAY,
PERMANENT HIGHWAY, STATE INSTITUTIONS OF HIGHER
EDUCATION, STATE CAPITOL CONSTRUCTION, AND
STATE RECLAMATION REVOLVING FUND.**

YEAR	STATE GENERAL TAX			STATE MILITARY TAX			INTEREST ON STATE BONDS	
	Amount Levied	Percentage of Increase Over Year 1891	Percentage of Decrease Under Year 1891	Amount Levied	Percentage of Increase Over Year 1891	Percentage of Decrease Under Year 1891	Amount Levied	Percentage of Increase Over Year 1891
1891....	\$568,008			\$66,206			\$8,276	
1892....	720,686		27.43	57,665		12.92	11,531	39.33
1893....	835,175		15.90	56,622		14.48	14,156	71.05
1894....	648,870		34.66	45,249		31.66	11,312	36.68
1895....	612,570		38.32	40,838		38.32	40,838	392.24
1896....	626,615		36.90	40,936		38.17	40,936	394.64
1897....	587,940		40.80	45,226		31.58	45,226	446.47
1898....	544,789		45.14	45,399		31.43	45,399	448.56
1899....	572,929		42.32	45,824		30.79	45,824	458.60
1900....	522,662		47.37	47,512		28.24	47,512	474.09
1901....	572,400		42.36	52,062		21.41	52,062	528.71
1902....	574,067		42.19	52,189		21.17	52,189	530.61
1903....	692,471		30.27	27,700		58.16		
1904....	746,151		24.87	29,845		54.92		
1905....	821,356		17.29	32,864		50.38		
1906....	954,379		8.90	53,019		19.92		
1907....	1,719,210	73.12		114,620	73.13			
1908....	1,197,750	20.61		149,720	128.86			
1909....	2,371,259	138.78		158,084	138.78			
1910....	1,908,120	91.64		135,937	105.32			
1911....	2,006,784	101.97		191,025	188.53			
1912....	1,236,256	24.48		110,559	66.99			
1913....	3,043,425	206.46		111,592	68.55			
1914....	2,528,159	154.57		113,510	71.45			
1915....	1,298,097	29.31		206,256	211.53			
1916....	1,896,578	88.96		197,468	196.26			
1917....	1,850,112	35.96		300,025	363.17			
1918....	1,864,689	87.76		310,782	369.42			
1919....	3,181,862	220.33		318,186	380.60			
1920....	5,372,656	441.00		358,177	441.00			
1921....	2,648,788	166.72		235,448	255.63			
1922....	2,511,802	152.93		223,271	237.24			

AMOUNT LEVIED AGAINST COUNTIES FOR STATE GENERAL, ETC.—
Continued.

YEAR	STATE SCHOOL TAX			*STATE INSTITUTIONS OF HIGHER EDUCATION			CAPITOL BUILDING CONSTRUCTION FUND	
	Amount Levied	Percentage of Increase Over Year 1896	Percentage of Decrease Under Year 1896	Amount Levied	Percentage of Increase Over Year 1912	Percentage of Decrease Under Year 1912	Amount Levied	Percentage of Increase Over Year 1917
1895....	\$646,600							
1896....	655,480	1.37						
1897....	610,553		5.57					
1898....	590,189		8.72					
1899....	859,962	32.89						
1900....	902,785	39.62						
1901....	1,300,002	101.19						
1902....	1,304,701	101.78						
1903....	1,384,945	114.19						
1904....	1,492,302	130.79						
1905....	1,642,712	154.05						
1906....	1,723,181	166.50						
1907....	1,719,210	165.88						
1908....	1,871,484	189.43						
1909....	1,976,049	205.61						
1910....	1,975,021	205.54						
1911....	1,910,352	195.43						
1912....	1,909,664	195.33		\$1,055,841				
1913....	1,927,508	198.10		1,065,199	0.93			
1914....	2,022,527	212.79		1,063,508	2.67			
1915....	2,062,555	218.96		1,062,841	2.60			
1916....	2,073,413	220.66		1,066,707		1.76		
1917....	2,100,174	224.80		1,580,130	49.73		\$500,041	
1918....	2,320,508	258.88		1,636,783	55.10		517,969	3.59
1919....	2,184,879	237.90		1,675,792	58.79		530,310	6.05
1920....	5,730,534	786.30		1,894,399	78.75		596,962	19.38
1921....	6,286,467	872.23		2,765,335	162.03		588,620	17.71
1922....	6,430,212	894.47		2,622,322	148.43		558,178	17.63

*Included in state general fund prior to 1912.

AMOUNT LEVIED AGAINST COUNTIES FOR STATE GENERAL, ETC.—
Continued.

YEAR	PUBLIC HIGHWAY		PERMANENT HIGHWAY		TOTAL AMOUNT LEVIED		
	Amount Levied	Percentage of Increase Over Year 1906	Amount Levied	Percentage of Increase Over Year 1911	Amount Levied	Percentage of Increase Over Year 1891	Percentage of Decrease Under Year 1891
1891.....					\$1,067,575		
1892.....					789,871		26.01
1893.....					906,953		15.14
1894.....					706,431		33.92
1895.....					1,340,846	25.60	
1896.....					1,363,967	27.76	
1897.....					1,288,945	20.74	
1898.....					1,225,777	14.82	
1899.....					1,523,739	42.73	
1900.....					1,520,471	42.42	
1901.....					1,977,366	85.22	
1902.....					1,983,146	85.76	
1903.....					2,105,116	97.19	
1904.....					2,293,298	112.47	
1905.....					2,406,922	133.89	
1906.....	\$132,553				2,863,132	168.19	
1907.....	236,586	116.17			3,839,576	259.65	
1908.....	374,286	182.37			3,593,259	236.58	
1909.....	790,420	496.30			5,236,812	396.06	
1910.....	906,248	583.69			4,920,926	360.94	
1911.....			\$955,126		5,062,167	374.17	
1912.....	502,543	279.12	1,005,066	5.26	5,819,449	445.11	
1913.....	1,268,064	856.67	1,521,712	59.32	8,937,525	737.18	
1914.....	1,081,869	678.43	1,547,949	62.06	8,327,447	690.03	
1915.....	1,081,277	678.01	1,546,916	61.96	7,218,942	576.12	
1916.....	987,340	644.86	1,481,009	55.06	7,602,515	612.13	
1917.....	1,000,083	654.48	1,500,124	57.06	8,330,689	680.34	
1918.....	1,035,939	681.53	1,553,008	62.69	9,240,573	765.57	
1919.....	1,060,621	700.15	1,560,931	66.57	11,072,882	937.20	
1920.....	1,193,024	800.71	1,790,385	87.50	17,526,799	1,541.74	
1921.....	1,177,239	788.13	1,765,359	84.88	17,233,605	1,514.28	
1922.....	1,116,356	742.20	1,674,534	75.82	16,811,209	1,474.71	

*No levy made for year 1911.

STATE RECLAMATION REVOLVING FUND		Amount Levied	Percentage of Interest Over Year 1919
1919.....		530,310	
1920.....		506,962	12.57
1921.....		588,620	11.00
1922.....		558,178	5.26

**TABLE SHOWING TOTAL AMOUNT OF INHERITANCE TAXES COLLECTED
THROUGH PROBATE PROCEEDINGS IN EACH COUNTY SINCE THE
ENACTMENT OF THE LAW, IN 1901, TO APRIL 1st, 1921, WHEN
UNDER THE ADMINISTRATIVE CODE, ADMINISTRA-
TION OF THE INHERITANCE TAX LAWS WAS
TRANSFERRED TO OFFICE OF ATTORNEY
GENERAL.**

TOTAL INHERITANCE TAXES COLLECTED TO APRIL 1, 1921		FOR SIX MONTHS ENDING APRIL 1, 1921	
County	Amount	County	Amount
1 King.....	\$990,689 08	1 Spokane.....	\$110,676 19
2 Spokane.....	388,023 56	2 King.....	95,174 08
3 Pierce.....	250,536 20	3 Walla Walla.....	10,605 80
4 Walla Walla.....	157,958 71	4 Pierce.....	9,443 78
5 Whitman.....	91,648 49	5 Whitman.....	9,193 57
6 Snobomish.....	49,779 33	6 Snobomish.....	8,183 12
7 Lincoln.....	44,594 75	7 Columbia.....	7,571 26
8 Grays Harbor.....	44,381 31	8 Yakima.....	5,345 14
9 Yakima.....	43,946 36	9 Clarke.....	3,502 06
10 Whatcom.....	42,324 43	10 Grays Harbor.....	2,905 24
11 Clarke.....	38,844 10	11 Skagit.....	2,480 10
12 Thurston.....	32,049 46	12 Lincoln.....	2,377 73
13 Columbia.....	29,533 08	13 Whatcom.....	1,768 39
14 Skagit.....	24,609 98	14 Thurston.....	1,213 57
15 Lewis.....	23,110 88	15 Chelan.....	1,164 79
16 Kittitas.....	22,514 92	16 Jefferson.....	849 35
17 Cowlitz.....	20,452 53	17 Lewis.....	838 81
18 Grant.....	19,370 71	18 Kitsap.....	816 34
19 Adams.....	16,219 90	19 Kliekittat.....	564 51
20 Pacific.....	15,644 64	20 Garfield.....	432 59
21 Kitsap.....	10,125 38	21 Cowlitz.....	395 38
22 Kliekittat.....	9,690 12	22 Stevens.....	351 16
23 Garfield.....	9,053 62	23 Clallam.....	310 95
24 Clallam.....	8,951 40	24 Kittitas.....	297 22
25 Chelan.....	8,722 67	25 Adams.....	256 65
26 Benton.....	7,709 60	26 Okanogan.....	217 79
27 Jefferson.....	7,683 67	27 Pend Oreille.....	217 77
28 Stevens.....	7,653 14	28 Franklin.....	164 67
29 Okanogan.....	6,977 46	29 Douglas.....	180 56
30 Douglas.....	6,135 96	30 Pacific.....	90 65
31 Asotin.....	5,924 76	31 Grant.....	90 28
32 San Juan.....	5,787 67	32 Wahkiakum.....	86 48
33 Mason.....	5,042 75	33 Asotin.....	58 56
34 Island.....	4,894 63	34 Mason.....	46 64
35 Wahkiakum.....	2,447 67	35 Ferry.....	22 93
36 Pend Oreille.....	1,443 75	36 Benton.....	4 89
37 Skamania.....	1,433 86	37 Island.....	
38 Franklin.....	1,278 75	38 San Juan.....	
39 Ferry.....	661 33	39 Skamania.....	
Transferring corporation securities, non-resident decedents.....	81,900 42	Transferring corporation securities, non-resident decedents.....	2,970 91
Totals.....	\$2,546,232 17	Total.....	\$280,757 38

TABLE SHOWING TAXES PAID BY THE STEAM RAILROADS, THE TOTAL TAXES PAID IN EACH COUNTY, AND THE PERCENTAGE OF THE TAXES PAID BY THE STEAM RAILROADS, AS LEVIED FOR THE YEAR 1920.

COUNTIES	Taxes Paid by Steam Railroads for 1920	Total Taxes Levied from All Sources for 1920	Percentage of Total Taxes Paid by Steam Railroads
Adams.....	\$341,705 48	\$1,034,610 60	33.04
Asotin.....	281,044 82	284,937 17	34.25
Benton.....	240,394 51	820,645 48	17.31
Chelan.....	56,779 14	1,388,891 17	13.29
Columbia.....	60,340 10	427,137 87	8.18
Douglas.....	51,337 23	737,257 69	25.01
Ferry.....	209,766 42	205,405 84	47.55
Franklin.....	8,967 18	567,380 70	3.11
Garfield.....	223,930 58	288,544 76	30.72
Grant.....	255,635 80	729,024 75	27.64
Kittitas.....	187,913 84	924,929 30	24.82
Klickitat.....	185,703 22	757,215 98	15.37
Lincoln.....	96,611 79	1,206,563 24	12.21
Okanogan.....	79,371 64	791,521 06	22.77
Pend Oreille.....	600,963 61	348,618 58	8.58
Spokane.....	88,631 26	7,001,064 88	10.26
Stevens.....	259,247 45	863,983 06	13.48
Walla Walla.....	339,895 04	1,922,760 16	16.26
Whitman.....	306,776 49	2,386,207 43	10.10
Yakima.....		3,055,773 31	
Total East Side.....	\$3,987,175 08	\$25,756,393 66	15.48
Challam.....	\$35,793 25	\$758,776 70	4.72
Clarke.....	157,352 63	1,247,200 06	12.62
Cowlitz.....	123,619 55	844,972 75	14.63
Grays Harbor.....	153,529 77	2,913,083 86	5.27
Island.....	12,348 63	177,149 83	3.02
Jefferson.....	1,026,479 87	406,320 74	4.80
King.....	1,483 21	21,385,452 38	.21
Kitsap.....	179,884 32	706,111 83	11.62
Lewis.....	9,323 55	1,548,325 50	3.00
Mason.....	57,582 07	310,545 64	5.98
Pacific.....	506,069 71	962,466 27	7.56
Pierce.....		6,691,085 47	
San Juan.....	216,399 87	100,383 83	12.30
Skagit.....	84,285 84	1,758,696 39	32.97
Skamania.....	513,046 08	255,664 84	17.57
Snohomish.....	189,701 23	2,920,394 75	20.06
Thurston.....		944,984 16	
Wahkiakum.....	233,935 19	190,034 98	9.60
Whatcom.....		2,437,892 98	
Total West Side.....	\$3,500,809 77	\$46,560,492 94	7.52
GRAND TOTALS.....	\$7,487,984 85	\$72,316,886 60	10.35

TABLE SHOWING TAXES PAID BY THE STEAM RAILROADS, THE TOTAL TAXES PAID IN EACH COUNTY, AND THE PERCENTAGE OF THE TAXES PAID BY THE STEAM RAILROADS, AS LEVIED FOR THE YEAR 1921.

COUNTIES	Taxes Paid by Steam Railroads for 1921	Total Taxes Levied from All Sources for 1921	Percentage of Total Taxes Paid by Steam Railroads
Adams.....	\$296,235 80	\$1,179,972 15	25.11
Asotin.....	1,439 46	289,022 82	.50
Benton.....	261,971 78	751,701 65	34.85
Chelan.....	219,164 11	1,274,518 71	17.20
Columbia.....	51,811 96	413,463 47	12.53
Douglas.....	57,732 53	675,549 80	8.55
Ferry.....	54,055 19	207,501 85	26.05
Franklin.....	279,506 76	603,832 22	46.30
Garfield.....	9,956 95	308,401 36	3.22
Grant.....	207,499 77	681,685 02	30.44
Kittitas.....	272,291 84	968,336 09	28.12
Klickitat.....	163,073 60	670,605 62	24.32
Lincoln.....	181,138 74	1,157,877 99	15.64
Okanogan.....	57,513 82	632,254 50	12.83
Pend Oreille.....	76,686 33	372,794 08	20.57
Spokane.....	604,119 28	6,680,897 58	9.07
Stevens.....	86,410 27	804,257 18	10.74
Walla Walla.....	255,310 98	1,921,860 44	13.28
Whitman.....	391,860 67	2,411,000 20	16.25
Yakima.....	308,036 44	3,185,032 77	9.67
Total East Side.....	\$3,865,856 82	\$25,221,497 56	15.33
Clallam.....	\$25,277 05	\$761,785 24	3.32
Clarke.....	146,147 19	1,265,880 85	11.55
Cowlitz.....	132,261 27	964,959 31	13.29
Grays Harbor.....	172,021 11	2,464,714 12	6.98
Island.....	12,157 05	169,578 92	7.17
Jefferson.....	896,701 03	404,508 15	3.00
King.....	1,541 12	18,792,937 30	4.77
Kitsap.....	172,600 13	748,368 33	.21
Lewis.....	9,555 90	1,564,235 63	11.08
Mason.....	59,146 33	307,609 34	3.11
Pacific.....	573,008 52	948,329 99	6.24
Pierce.....	90,810 72	6,562,245 31	8.75
San Juan.....	200,797 32	90,810 72	12.17
Skagit.....	83,280 99	1,649,379 64	31.69
Skamania.....	471,472 27	262,785 36	17.53
Snohomish.....	195,434 77	2,680,328 22	20.10
Thurston.....	3,182 38	972,201 06	1.63
Wahkiakum.....	227,186 84	195,135 37	10.33
Whatcom.....		2,199,706 55	
Total West Side.....	\$3,381,861 87	\$43,084,490 41	7.86
GRAND TOTALS.....	\$7,247,717 69	\$68,255,986 97	10.62

DISTRIBUTION OF 1920 TAXES.

Of the Total Taxes for All Purposes Collected for the Year 1920, Each \$100.00 Collected was Expended as Follows:

EDUCATION—			
State School	\$7 95		
Higher Education	2 63		
County Schools	5 00		
School District	23 78		
			\$39 36
ROADS AND HIGHWAYS—			
State Public Highways	\$1 66		
State Permanent Highway	2 49		
County Road and Bridge	4 64		
Road Districts	7 80		
			16 59
STATE GENERAL AND CAPITOL BUILDING FUNDS—			
State General	\$7 46		
State Capitol Building	83		
			8 29
STATE MILITARY			50
COUNTIES AND TOWNSHIPS—			
County General (current expenses)	\$10 11		
County Soldiers and Sailors' Relief	07		
County Bonds and Interest	1 65		
County Indebtedness	71		
County Sinking	27		
Townships	58		
			13 89
CITIES			19 50
DISTRICT AND OTHER FUNDS—			
River and Improvement Districts	\$0 27		
Drainage Districts	34		
Dyke Districts	29		
Port Districts	51		
Reclamation Revolving Fund	87		
All Other Funds	19		
			2 37
			\$100 00

DISTRIBUTION OF 1921 TAXES.

Of the Total Taxes for All Purposes Collected for the Year 1921, Each \$100.00 Collected was Expended as Follows:

EDUCATION—		
State School	\$9.242	
Higher Education	4.071	
County Schools	5.466	
School District	23.871	
		\$42.650
ROADS AND HIGHWAYS—		
State Public Highways	\$1.738	
State Permanent Highway	2.560	
County Road and Bridge	4.223	
Road Districts	7.920	
		16.431
STATE GENERAL AND CAPITOL BUILDING FUNDS—		
State General	\$3.910	
State Capitol Building .....	.864	
Reclamation Revolving Fund .....	.864	
State Veterans' Compensation Bond Retiring Fund	1.729	
		7.367
STATE MILITARY .....		.347
COUNTIES AND TOWNSHIPS—		
County General (current expenses)	\$9.020	
County Soldiers and Sailors' Relief .....	.298	
County Bonds and Interest	1.951	
County Indebtedness .....	.544	
County Sinking .....	.134	
Townships .....	.684	
		12.582
CITIES		18.168
DISTRICT AND OTHER FUNDS—		
River and Improvement Districts	\$0.353	
Drainage Districts .....	.194	
Dyke Districts .....	.737	
Port Districts .....	.904	
All Other Funds .....	.267	
		2.455
		<u>\$100.000</u>

STATEMENT SHOWING ASSESSED AND ACTUAL VALUE OF ALL PROPERTY IN THE STATE OF WASHINGTON, BY COUNTIES—Continued.

COUNTIES	Total Assessed Value of Real and Personal Property as Equalized by County Board of Equalization, Also Value of Steam and Electric Railways and Telegraph Lines as Equalized by State Board of Equalization		Total Actual Valuation of Real and Personal Property, Including Steam and Electric Railways as Found by State Board of Equalization		Total Amount of Taxes Levied for All Purposes, State, County and Municipal, Borne by All Real and Personal Property, Including Steam and Electric Railways and Telegraph Lines		AVERAGE RATE OF LEVY			
	1920	1921	1920	1921	1920	1921	1920	1921	1920	1921
Skagit.....	\$23,327,586	\$22,900,751	\$44,798,847	\$45,430,716	\$1,753,686	\$1,649,379	75.39	72.02	27.14	25.21
Skamania.....	5,147,488	5,086,707	12,868,723	12,561,991	255,664	255,664	49.67	52.17	19.87	20.87
Spokane.....	44,783,478	44,474,398	106,627,321	106,474,140	2,920,384	2,689,328	65.21	60.47	27.39	24.79
Spokane.....	116,169,974	119,701,226	297,846,060	299,253,068	7,001,984	6,460,807	60.37	55.37	23.51	22.26
Stevens.....	14,526,368	14,526,368	39,290,027	39,227,284	893,983	804,257	57.91	55.37	22.01	21.04
Thurston.....	15,173,675	15,463,843	37,034,175	39,727,803	944,934	972,201	62.27	62.75	24.91	24.47
Wahkiakum.....	2,394,491	2,262,290	5,061,227	5,055,650	190,934	186,135	70.70	66.26	31.88	34.50
Walla Walla.....	38,711,649	39,819,854	96,594,320	102,102,193	1,922,700	1,921,860	49.67	48.26	20.12	18.82
Whatcom.....	33,787,721	33,787,721	86,713,889	84,469,298	2,437,892	2,199,706	65.57	65.10	28.11	26.04
Whitman.....	55,521,246	55,521,246	149,800,753	150,057,420	2,366,207	2,411,900	42.13	43.44	16.01	16.07
Yakima.....	60,032,318	50,712,290	109,747,558	115,255,226	3,055,773	3,185,062	50.90	62.80	27.84	27.63
Totals.....	\$1,198,806,501	\$1,172,671,638	\$2,906,393,131	\$2,826,401,506	\$72,352,896	\$68,255,986	60.35	58.21	25.79	24.15

COMPARATIVE STATEMENT SHOWING THE TOTAL AMOUNT OF TAXES LEVIED FOR ALL PURPOSES—STATE, COUNTY AND MUNICIPAL; THE AMOUNT PAID BY PUBLIC SERVICE CORPORATIONS, AND THE AMOUNT BORNE BY OTHER PROPERTY IN THE STATE OF WASHINGTON FOR THE YEARS 1916, 1917, 1918, 1919, 1920 AND 1921.

	YEAR 1916		YEAR 1917		YEAR 1918		YEAR 1919		YEAR 1920		YEAR 1921	
	Amount	Per-centage	Amount	Per-centage	Amount	Per-centage	Amount	Per-centage	Amount	Per-centage	Amount	Per-centage
LEVIED ON												
Railway track and right of way.....	\$3,963,048 83	10.58	\$4,520,068 02	10.47	\$4,032,370 64	9.71	\$5,773,037 40	9.60	\$0,500,179 94	8.984	\$6,284,437 30	9.31
Railway rolling stock, etc.	500,263 80	1.57	680,562 37	1.58	684,457 96	1.43	539,380 80	1.40	967,714 91	1.365	1,063,280 30	1.56
Telegraph lines and property.....	13,759 02	.04	14,576 33	.03	14,065 31	.03	15,105 74	.025	28,978 49	.037	20,264 58	.03
Telephone lines and property.....	250,706 44	.67	293,040 42	.68	325,415 74	.68	383,411 21	.646	444,818 22	.615	433,907 30	.62
Street railways.....	608,865 01	1.62	681,515 22	1.60	834,632 79	1.79	635,600 75	1.36	408,889 70	.566	347,732 72	.51
All other real property...	27,065,450 40	72.32	31,032,502 42	71.79	33,301,066 30	70.83	41,801,867 09	69.50	50,336,739 56	69.571	46,063,066 06	70.41
All other personal property.....	4,944,600 86	13.20	5,096,919 46	13.35	7,410,673 56	15.53	10,346,353 04	17.27	13,647,465 78	18.332	12,064,268 00	17.66
Total amount levied...	\$37,403,755 06	100.00	\$43,225,394 24	100.00	\$47,722,683 30	100.00	\$60,142,841 03	100.00	\$72,352,893 60	100.00	\$93,255,486 97	100.00

COMPARATIVE STATEMENT SHOWING THE TOTAL AMOUNT OF TAXES LEVIED FOR ALL PURPOSES—Continued.

	YEAR 1916		YEAR 1917		YEAR 1918		YEAR 1919		YEAR 1920		YEAR 1921	
	Amount	Per-centage	Amount	Per-centage	Amount	Per-centage	Amount	Per-centage	Amount	Per-centage	Amount	Per-centage
State general	\$1,849,985 84	4.04	\$1,399,598 14	3.17	\$1,876,276 68	3.93	\$3,192,760 08	5.31	\$5,407,484 42	7.474	\$2,690,102 19	3.910
State military	109,394 52	.53	303,002 10	.70	312,690 91	.66	319,391 25	.53	300,194 94	.498	293,815 17	.347
State highway, public	1,009,800 64	2.70	1,010,365 50	2.35	1,039,366 55	2.18	1,064,577 81	1.77	1,204,815 76	1.665	1,186,567 94	1.738
State highway, perma-												
nent school	1,467,556 35	3.92	1,504,250 28	3.48	1,592,413 29	3.27	1,594,025 34	2.65	1,900,855 50	2.688	1,740,799 02	2.550
State institutions of	2,005,838 06	5.59	2,127,251 18	4.92	2,332,921 82	4.89	2,196,085 53	3.65	5,763,423 73	7.956	6,306,361 09	9.242
higher education												
State capitol building	1,041,512 58	2.78	1,587,677 09	3.67	1,642,319 06	3.44	1,636,600 84	2.805	1,901,726 15	2.632	2,773,751 87	4.071
State veterans' compen-												
sation bond refund			501,978 81	1.16	519,309 27	1.09	531,173 58	.86	568,204 33	.826	589,817 65	.864
County General (current												
expense)	4,116,119 83	10.99	4,937,423 43	11.42	5,845,492 12	10.99	7,365,235 39	12.25	7,316,463 29	10.112	6,156,953 38	9.080
County road and bridge	1,800,015 00	4.80	2,337,267 31	5.41	2,172,299 86	4.55	3,366,107 95	5.60	3,357,210 59	4.64	2,893,730 96	4.232
County school	2,886,362 06	7.70	2,911,486 68	6.73	3,273,176 84	6.86	3,356,001 13	5.63	3,615,577 63	5.01	3,730,771 04	5.466
County soldiers and												
sailors' relief	70,293 83	.19	65,999 59	.15	57,609 67	.12	59,382 90	.10	51,513 31	.07	303,767 30	.299
County bonds, interest	589,853 71	1.57	651,599 57	1.97	851,312 69	1.74	735,660 04	1.22	1,183,661 73	1.649	1,332,011 31	1.963
County indebtedness	161,301 66	.43	176,044 60	.41	150,342 19	.32	627,917 86	.88	510,197 93	.705	371,204 33	.544
County sinking	237,431 50	.63	283,723 40	.67	330,123 23	.69	468,216 06	.78	204,167 17	.282	91,572 62	.134
Road district	2,532,561 18	6.92	3,174,007 76	7.34	3,547,091 12	7.43	4,763,436 57	7.92	5,640,107 11	7.795	5,436,575 24	7.920
School district	7,561,368 18	20.16	8,626,306 96	19.96	10,456,643 47	21.91	13,363,562 41	22.25	17,213,664 79	23.79	16,263,176 33	23.671
River improvement dis-												
trict	280,900 23	.75	309,885 16	.72	321,845 47	.67	359,646 21	.60	199,063 07	.275	240,860 28	.353
Drainage district	110,776 81	.30	191,660 62	.44	141,026 24	.30	110,400 23	.18	173,866 33	.240	133,537 66	.194
Pike district	131,466 07	.36	130,106 12	.30	75,319 91	.16	176,022 27	.29	209,368 37	.289	508,275 44	.737
Port district	333,966 59	1.02	218,826 25	.51	50,757 62	.11	287,413 86	.48	368,102 54	.506	617,153 97	.904
Townships	263,621 75	.64	263,523 78	.61	270,777 76	.57	339,599 53	.616	425,005 40	.587	436,437 66	.634
City	8,571,841 93	22.98	10,071,117 65	23.17	11,321,569 84	23.72	13,556,967 79	22.54	14,107,561 36	19.498	12,369,918 49	18.108
Redemption revolving												
fund							537,161 60	.88	598,204 32	.826	589,517 65	.864
All other funds	80,828 75	.21	319,059 96	.74	191,204 29	.40	114,496 76	.19	136,970 83	.189	186,168 29	.267
Aggregate totals	\$37,406,786 06	100.00	\$43,225,264 24	100.00	\$47,722,683 30	100.00	\$60,142,841 08	100.00	\$72,362,886 60	100.00	\$85,256,869 97	100.00

DISTRIBUTED TO

TAXES LEVIED IN ADAMS COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Other Corporation Personal	All Other Real Property	All Other Personal Property	Total
State General	\$37,947 53	\$4,569 26	\$32 71	\$138 30	\$468 47	\$38,953 15	\$10,698 28	\$122,867 79
State Military	2,529 94	300 74	5 51	9 10	31 23	4,598 88	711 22	8,190 52
State Highway, Public	8,453 86	1,024 64	18 43	30 81	104 36	15,361 36	2,378 67	27,870 20
State Highway, Permanent	12,680 89	1,536 97	27 64	46 21	156 54	23,042 04	3,505 01	41,055 30
State School	40,485 29	4,906 96	86 25	147 53	499 77	73,564 46	11,381 73	131,073 99
State Institutions of Higher Education	13,362 62	1,619 63	29 13	48 70	104 96	24,291 32	3,756 76	43,263 41
County General (Current Expenses)	14,623 87	1,772 47	31 88	53 29	180 52	26,572 55	4,111 24	47,946 82
County Road and Bridge	28,153 33	3,412 28	61 36	103 61	347 54	51,156 48	7,914 82	91,148 42
County School	9,437 32	1,143 83	20 57	34 89	116 50	17,146 23	2,653 13	30,553 97
County Soldiers' and Sailors' Relief	277 57	53 64	61	1 02	3 42	504 36	78 03	898 65
County Bonds, Interest								
County Indebtedness								
County Sinking								
State Capitol Building Fund	4,226 97	512 32	9 21	15 40	52 18	7,680 69	1,188 33	13,685 10
Road District	63,384 13	7,468 44	138 13	179 41	(686 91	116,201 63	15,147 78	208,281 43
School District	60,142 00	7,329 12	157 35	401 33	1,188 87	127,955 08	22,370 20	219,543 96
River Improvement—District								
Drainage District								
Dyke District								
Port District								
Township								
City	4,940 39	723 91	16 75	252 22	510 88	18,626 86	15,586 08	40,657 04
Reclamation Revolving Fund	4,226 57	512 32	9 21	15 40	52 18	7,680 69	1,188 33	13,685 10
Total	\$304,572 95	\$36,922 53	\$601 74	\$1,475 81	\$4,564 33	\$583,385 78	\$102,697 55	\$1,034,610 69

TAXES LEVIED IN ASOTIN COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State General				\$54.38	\$39.58	\$30,635.50	\$1,540.56	\$95,270.11
State Military				3.63	9.64	1,375.70	303.30	1,685.27
State Highway, Public				18.46	9.07	4,759.00	1,043.60	5,703.13
State Highway, Permanent				18.13	13.10	6,573.53	1,516.52	8,456.87
State School				53.01	49.21	22,011.20	1,532.27	26,094.88
State Institutions of Higher Education				19.60	14.26	7,437.41	1,680.74	9,111.01
County General (current expenses)				67.98	49.47	25,750.46	5,686.05	31,538.96
County Road and Bridge				11.33	8.35	3,299.08	547.32	5,966.48
County School				49.86	36.25	18,916.96	4,170.43	23,172.52
County Soldiers' and Sailors' Relief								
County Bonds, Interest								
County Indebtedness				17.00	12.37	6,443.62	1,421.73	7,869.72
County Sinking								
State Capitol Building Fund				6.12	4.45	2,321.50	511.83	2,843.90
Road District				10.75	12.00	25,259.00	4,837.86	30,126.33
High School				10.83		1,728.83	439.62	2,167.28
School District				249.29	103.76	67,961.22	14,202.31	82,636.56
River Improvement—District								
Drainage District								
Dyke District								
Port District								
Township								
City				121.67	74.94	14,294.97	4,377.40	18,858.98
Reclamation Revolving Fund				6.12	4.45	2,321.50	511.83	2,843.90
Circulating School Library				57	41	214.95	47.39	293.32
Total				\$713.75	\$617.33	\$232,646.33	\$51,069.76	\$384,687.17

TAXES LEVIED IN BENTON COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Pullman Company	All Other Real Property	All Other Personal Property	Total
State General	\$25,815 39	\$2,451 76	\$38 04		\$45 42	\$36,636 06	\$9,894 45	\$74,679 11
State Military	1,703 81	161 82	2 38		3 00	2,417 96	639 63	4,928 82
State Highway, Public	5,524 49	524 08	7 71		9 72	7,584 11	2,074 61	15,981 32
State Highway, Permanent	8,260 92	784 56	11 53		14 54	11,723 64	3,102 22	23,867 31
State School	26,848 05	2,549 82	37 43		47 23	38,101 49	10,082 23	77,666 30
State Institutions of Higher Education.	8,983 75	853 21	12 54		15 81	12,749 85	3,373 89	26,888 55
County General (current expense)	27,890 63	2,647 89	38 92		49 00	39,566 83	10,470 00	80,683 43
County Road and Bridge	20,652 31	1,961 40	23 83		36 34	25,308 84	7,735 56	89,743 28
County School	13,320 74	1,266 11	19 60		23 44	18,904 20	5,002 34	38,534 43
County Soldiers' and Sailors' Relief	103 26	9 81	14		18	146 54	38 99	288 92
County Bonds, Interest								
County Indebtedness								
County Sinking								
State Capitol Building Fund	2,736 43	259 89	3 82		4 82	3,883 42	1,027 61	7,915 90
Road District	33,606 72	3,168 37	46 86		58 02	43,537 10	8,211 42	88,637 49
Horse Heaven Water District						812 26	68 50	880 76
School District	63,707 36	7,672 06	123 15		154 86	132,240 20	36,016 40	244,914 03
River Improvement—District								
Drainage District								
Dyke District								
Port District								
Township								
City	5,323 77	768 79	14 28		17 23	26,040 61	17,863 54	50,081 22
Reclamation Revolving Fund.	2,736 43	259 89	3 82		4 82	3,883 42	1,027 61	7,915 90
Non-High School	2,509 22	202 40	2 04		2 59	3,125 64	634 62	6,776 51
Total	\$255,016 28	\$25,541 46	\$387 14		\$487 06	\$422,129 70	\$117,083 82	\$830,646 48

TAXES LEVIED IN CHELAN COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State General	\$15,526 77	\$1,574 37	\$125 81	\$262 01	.....	\$30,520 75	\$14,374 09	\$62,384 71
State Military	1,034 12	104 85	8 38	17 45	.....	1,080 85	957 42	6,153 07
State Highway, Public	3,461 09	350 94	28 05	59 41	.....	13,490 75	3,204 35	20,588 59
State Highway, Permanent	5,168 77	524 09	41 80	87 23	.....	20,147 02	4,785 36	30,754 35
State School	16,531 91	1,676 28	133 99	273 06	.....	64,438 60	15,308 56	98,305 32
State Institutions of Higher Education.	5,463 55	553 98	44 28	92 20	.....	21,298 01	5,068 37	32,508 26
County General (current expenses)	29,025 43	2,943 08	235 25	489 80	.....	113,138 30	26,872 33	173,702 19
County Road and Bridge	14,868 83	1,507 65	120 51	250 91	.....	57,956 20	13,762 85	83,469 06
County School	9,361 38	969 91	79 92	166 41	.....	38,438 00	9,129 84	53,675 45
County Soldiers' and Sailors' Relief	.....	.....	.....	.....	.....	.....	.....	.....
County Bonds, Interest	7,135 92	722 56	57 83	120 42	.....	27,814 63	6,600 53	42,458 94
County Institutions	.....	.....	.....	.....	.....	.....	.....	.....
County Sinking, Building Fund.	16,797 43	1,698 11	135 53	282 23	.....	65,200 72	15,198 53	99,538 70
State Capitol Building Fund.	1,719 23	174 33	13 08	30 01	.....	6,701 19	1,537 68	10,289 33
Road District	33,673 23	3,417 17	282 06	300 75	.....	104,411 68	15,797 20	153,682 30
School District	48,911 01	4,920 06	428 55	1,037 31	.....	230,425 15	55,247 11	339,967 24
River Improvement—District	.....	.....	.....	.....	.....	.....	.....	.....
Drainage District	.....	.....	.....	.....	.....	.....	.....	.....
Dyke District	.....	.....	.....	.....	.....	.....	.....	.....
Port District	.....	.....	.....	.....	.....	.....	.....	.....
Township	.....	.....	.....	.....	.....	.....	.....	.....
City	7,471 69	754 30	43 12	712 82	.....	87,431 35	40,375 01	136,788 29
Reclamation Revolving Fund.	1,719 20	174 32	13 93	29 01	.....	6,701 19	1,561 06	10,229 33
Total	\$218,299 53	\$22,004 96	\$1,791 11	\$4,214 99	.....	\$912,340 73	\$230,149 83	\$1,368,861 17

TAXES LEVIED IN CLALLAM COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State General	\$2,496 22	\$536 97	\$12 44	\$138 73	.....	\$65,571 60	\$7,237 03	\$65,995 08
State Military	174 29	37 46	87	9 03	.....	3,877 10	504 96	4,604 35
State Highway, Public	575 17	123 63	2 86	31 04	.....	12,794 42	1,666 34	15,194 36
State Highway, Permanent	886 61	179 82	4 17	46 46	.....	18,610 06	2,423 77	22,100 84
State School	2,672 51	574 43	13 31	148 41	.....	59,448 70	7,743 58	70,600 03
State Institutions of Higher Education.	906 07	195 18	4 52	50 42	.....	20,190 86	2,680 80	23,988 05
County General (current expenses)	2,672 51	574 43	13 31	148 41	.....	59,448 70	7,743 58	70,600 03
County Road and Bridge	2,323 93	469 50	11 57	129 05	.....	51,694 80	6,733 68	61,301 31
County School	1,045 77	224 78	5 21	58 07	.....	23,262 56	3,020 71	27,626 10
County Soldiers' and Sailors' Relief	113 20	24 35	5 57	6 20	.....	2,520 11	325 22	2,992 33
County Bonds, Interest	664 64	142 80	3 31	36 31	.....	14,784 65	1,925 55	17,557 92
County Indebtedness	.....	.....	.....	.....	.....	.....	.....	.....
County Sinking	1,555 23	324 20	7 74	96 35	.....	34,595 63	4,505 85	41,096 15
State Capitol Building Fund	237 50	61 80	1 43	15 97	.....	6,397 23	833 17	7,597 13
Road District	5,062 66	1,062 10	23 66	57 58	.....	76,598 57	7,706 29	90,510 86
School District	6,685 22	1,074 63	88 70	585 45	.....	118,145 51	24,642 08	151,174 80
River Improvement	133 63	28 72	8 67	7 42	.....	2,072 43	387 13	3,530 04
Drainage District	.....	.....	.....	.....	.....	.....	.....	.....
Dike District	.....	.....	.....	.....	.....	.....	.....	.....
Port District	.....	.....	.....	.....	.....	.....	.....	.....
Township	.....	.....	.....	.....	.....	.....	.....	.....
City	1,283 70	154 90	11 16	574 47	.....	50,564 32	19,413 07	72,003 90
Reclamation Revolving Fund	287 50	61 80	1 43	15 97	.....	6,397 23	833 17	7,597 13
County Circulating Library	4 63	98	02	26	.....	108 40	13 46	122 78
County Fair	94 70	20 85	47	5 25	.....	2,106 53	274 35	2,501 70
Total	\$29,880 12	\$5,913 13	\$157 42	\$2,155 30	.....	\$820,097 40	\$100,573 33	\$758,776 70

TAXES LEVIED IN CLARKE COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State General	\$9,994 35	\$2,149 02	.....	\$460 67	\$424 68	\$47,913 66	\$15,807 36	\$96,810 34
State Military	2,074 00	145 46	.....	31 16	28 73	4,593 80	1,075 32	6,548 41
State Highway, Public	2,222 40	478 44	.....	103 76	84 72	15,147 11	3,545 62	21,492 07
State Highway, Permanent	3,333 40	719 14	.....	154 12	142 06	29,730 46	5,318 48	32,888 10
State School	10,638 30	2,226 03	.....	491 83	453 40	72,569 46	16,873 67	106,338 75
State Institutions of Higher Education	3,533 97	722 26	.....	193 33	150 62	24,680 38	5,638 19	34,324 03
County General (current expenses)	12,731 45	2,750 49	.....	598 32	543 46	86,909 32	20,343 68	123,685 82
County Road and Bridge	6,183 56	1,356 14	.....	236 34	203 97	42,213 25	9,881 36	60,174 62
County School	9,108 18	1,964 92	.....	421 06	368 18	62,078 30	14,531 41	88,492 06
County Soldiers' and Sailors' Relief .....	.....	.....	.....	.....	.....	.....	.....	.....
County Road District—Donahue	7,286 55	1,571 64	.....	336 57	310 55	49,632 64	11,025 12	70,768 67
County Indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....
County Sinking	1,293 36	279 02	.....	69 79	55 12	8,815 12	2,003 47	12,555 86
State Capitol Building Fund	1,111 20	239 72	.....	51 37	47 36	7,573 55	1,772 83	10,746 03
Road District and Road District— Donahue	22,068 20	4,407 36	.....	516 78	222 03	123,491 29	19,965 27	170,728 83
School District	30,063 72	6,611 20	.....	1,511 32	1,455 11	213,816 55	39,456 06	282,913 96
River Improvement—District .....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage District .....	.....	.....	.....	.....	.....	.....	.....	.....
Dyke District .....	.....	.....	.....	.....	.....	.....	.....	.....
Port District (Vancouver Port)	1,733 19	410 64	.....	122 66	153 25	13,186 37	3,156 94	18,768 06
Township	6,096 00	1,778 76	.....	787 50	1,020 90	69,541 18	22,729 62	102,254 35
City	1,111 20	539 72	.....	51 37	47 36	7,573 55	1,772 83	10,746 03
Reclamation Revolving Fund .....	.....	.....	.....	.....	.....	.....	.....	.....
Total	\$120,211 38	\$28,141 25	.....	\$4,188 52	\$5,801 55	\$892,130 49	\$186,776 86	\$1,247,200 05

Taxes on telegraph lines and property very small, included with telephone.

TAXES LEVIED IN COLUMBIA COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State General	\$6,501 84	\$436 11	\$37 81	\$118 43	.....	\$86,886 00	\$11,070 66	\$95,140 85
State Military	442 12	29 25	2 54	7 04	.....	2,473 86	742 52	3,698 35
State Highway, Public	1,466 29	97 01	8 40	26 35	.....	8,504 83	2,463 56	12,265 54
State Highway, Permanent	2,196 50	145 32	12 60	39 46	.....	12,300 04	3,686 30	15,373 72
State School	7,041 01	465 82	40 39	126 51	.....	39,339 46	11,835 03	58,808 22
State Institutions of higher Education	2,315 25	153 17	13 23	41 60	.....	12,655 50	3,886 35	19,367 15
County General (current expenses)	5,879 27	388 62	33 73	105 59	.....	32,808 68	9,573 94	49,180 13
County Road and Bridge	3,527 56	233 38	20 24	63 38	.....	19,739 21	5,924 86	29,508 13
County School	2,163 57	143 14	12 42	38 87	.....	12,106 71	3,633 61	15,088 32
County Soldiers' and Sailors' Relief	.....	.....	.....	.....	.....	.....	.....	.....
County Bonds, Interest	.....	.....	.....	.....	.....	.....	.....	.....
County Indebtedness	.....	.....	.....	.....	.....	.....	.....	.....
County Fair	306 72	20 23	1 75	5 49	.....	1,710 74	513 44	2,557 37
State Capitol Building Fund	732 55	48 47	4 20	13 16	.....	4,069 18	1,230 29	6,127 85
Road District	11,614 10	619 28	39 70	180 43	.....	23,612 76	16,274 01	51,340 28
School District	7,742 78	412 86	50 86	120 29	.....	40,695 08	23,634 91	72,666 78
River Improvement—District	.....	.....	.....	.....	.....	.....	.....	.....
Drainage District	.....	.....	.....	.....	.....	.....	.....	.....
Dyke District	.....	.....	.....	.....	.....	.....	.....	.....
Port District	.....	.....	.....	.....	.....	.....	.....	.....
City—	.....	.....	.....	.....	.....	.....	.....	.....
Starbuck	94 37	5 48	.....	32	.....	1,190 43	631 60	1,912 20
Dayton	613 15	73 60	.....	182 46	.....	13,976 82	7,086 57	21,865 13
Reclamation Revolving Fund	732 55	48 47	4 20	13 16	.....	4,069 18	1,230 29	6,127 85
Total	\$53,458 63	\$3,320 51	\$284 55	\$1,083 44	.....	\$205,292 70	\$108,681 04	\$427,137 87

TAXES LEVIED IN COWLITZ COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$8,555 08	\$3,088 39	\$53 76	\$254 49	.....	\$90,043 73	\$7,179 73	\$79,176 13
State military	567 73	204 96	3 56	16 88	.....	3,924 59	476 46	5,264 17
State highway, public	1,961 55	708 12	12 83	59 35	.....	13,767 15	1,646 31	15,183 74
State highway, permanent	2,859 02	1,062 11	17 96	85 05	.....	20,066 10	2,399 40	26,459 64
State school	9,090 54	3,281 71	57 12	270 43	.....	63,802 18	7,639 15	84,151 12
State institutions of higher education	2,994 42	1,060 90	13 82	89 06	.....	21,016 44	2,513 04	27,713 70
County general (current expenses)	9,248 17	3,338 61	53 11	275 11	.....	64,008 55	7,761 45	85,590 00
County road and bridge	8,156 97	2,944 60	51 26	242 65	.....	57,249 32	6,845 06	76,491 16
County school	4,236 11	1,529 25	26 62	126 01	.....	29,731 32	3,555 12	39,204 43
County soldiers' and sailors' relief	107 88	88 94	.....	3 21	.....	767 13	90 53	968 37
County bonds interest	1,725 61	622 95	10 84	51 33	.....	12,111 22	1,448 20	15,970 15
County indebtedness	.....	.....	.....	.....	.....	.....	.....	.....
County sinking	.....	.....	.....	.....	.....	.....	.....	.....
State capitol building fund	942 94	340 41	5 93	28 05	.....	6,618 09	791 36	8,795 73
Road district	15,007 84	5,415 37	86 20	402 19	.....	98,988 21	10,403 16	125,513 06
School district	20,315 61	7,337 60	124 71	538 19	.....	116,880 27	16,667 49	161,923 27
River improvement—district	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district	.....	.....	.....	.....	.....	.....	.....	.....
Dike district	.....	.....	.....	.....	.....	.....	.....	.....
Port district	.....	.....	.....	.....	.....	.....	.....	.....
Township	831 85	307 13	2 67	25 52	.....	43,415 42	531 74	43,415 42
City	3,272 70	1,171 61	19 56	193 80	.....	19,022 77	9,497 92	33,173 33
Reclamation revolving fund	942 94	340 41	5 93	28 05	.....	6,618 09	791 36	8,726 73
Total	\$90,886 31	\$32,783 24	\$556 15	\$2,748 35	.....	\$837,830 72	\$90,217 95	\$944,972 75

TAXES LEVIED IN DOUGLAS COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$5,970 15	\$532 30	\$2 19	\$265 27	.....	\$54,863 77	\$11,211 33	\$72,800 10
State military	401 16	39 13	15	17 82	.....	3,086 16	753 33	4,897 75
State highway, public	1,821 46	128 91	48	58 72	.....	12,142 65	2,481 56	16,133 78
State highway, permanent	1,993 98	194 51	73	88 60	.....	18,322 41	3,744 49	24,344 72
State school	6,359 51	620 37	2 33	282 57	.....	58,436 53	11,942 49	77,643 80
State institutions of higher education	2,100 17	204 87	77	93 32	.....	19,298 15	3,943 90	25,641 18
County general (current expenses)	6,890 45	672 17	2 62	306 17	.....	68,315 26	12,989 55	84,126 12
County road and bridge	3,031 20	350 10	1 35	163 57	.....	33,825 97	6,912 91	44,944 10
County school	2,465 93	240 55	90	109 57	.....	22,659 07	4,630 76	30,106 78
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....
State capital building fund	660 73	64 45	34	29 36	.....	6,071 33	1,240 78	8,066 89
County indebtedness, Donohue law	4,830 13	422 41	1 39	192 40	.....	39,788 87	8,131 53	52,866 93
Road district	7,673 01	748 66	3 00	358 44	.....	80,672 41	12,562 06	102,037 58
School district	10,283 97	1,010 87	8 54	607 45	.....	127,172 88	27,872 56	166,961 30
River improvement—district .....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district .....	.....	.....	.....	.....	.....	.....	.....	.....
Port district .....	.....	.....	.....	.....	.....	.....	.....	.....
Township .....	.....	.....	.....	.....	.....	.....	.....	.....
Cities—	.....	.....	.....	.....	.....	.....	.....	.....
Wat.	39 20	11 56	.....	70 88	.....	.....	.....	.....
Ppt. ....	.....	.....	.....	17 08	.....	.....	.....	.....
Msf.	131 29	12 55	.....	13 46	.....	.....	.....	.....
Reclamation revolving fund	620 73	64 45	24	29 36	.....	.....	.....	.....
Total	\$54,903 16	\$5,376 94	\$20 03	\$2,704 07	.....	\$55,861 74	\$118,331 75	\$737,257 09

TAXES LEVIED IN FERRY COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$3,931 81	\$374 77		\$24 48		\$9,267 31	\$2,961 93	\$16,560 30
State military	292 69	25 07		1 64		619 22	197 92	1,106 54
State highway, public	879 20	83 83		5 50		2,072 23	662 33	3,708 00
State highway, permanent	1,313 55	125 22		8 20		3,096 00	989 45	5,532 45
State school	4,176 96	398 11		26 00		9,845 21	3,146 59	17,562 87
State institutions of higher education	1,381 98	131 83		8 77		3,257 25	1,040 80	5,830 73
County general (current expenses)	7,005 40	667 72		43 59		16,511 90	5,277 17	29,506 78
County road and bridge	3,502 68	333 84		21 81		8,256 00	2,638 59	14,753 92
County school	3,765 46	353 93		23 46		8,375 16	2,869 33	15,888 39
County soldiers' and sailors' relief								
County bonds, interest	674 27	64 26		4 20		1,599 35	506 00	2,840 08
County indebtedness	3,502 68	333 84		21 81		8,256 00	2,638 59	14,753 92
County sinking								
State capitol building fund	432 62	41 23		2 72		1,019 66	325 80	1,823 11
Road district	8,301 12	791 20		53 30		16,412 59	5,053 89	30,612 28
School district	7,079 73	674 06		39 06		20,877 76	7,031 35	35,682 85
River improvement—district								
Drainage district								
Dyke district								
Port district								
Township	273 31	26 04		00		4,674 19	2,433 80	7,408 43
City	432 62	41 22		2 72		1,019 66	325 80	1,822 11
Reclamation revolving fund								
Total	\$46,915 06	\$4,472 15		\$287 43		\$115,630 40	\$38,091 69	\$305,406 84

TAXES LEVIED IN FRANKLIN COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right of-way	Taxes on Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$23,843 06	\$2,778 00	\$52 14	\$121 77	.....	\$21,509 98	\$6,466 70	\$54,821 59
State military	1,362 24	188 97	3 45	8 06	.....	1,424 43	428 24	3,639 89
State highway, public	5,357 29	622 86	11 60	27 30	.....	4,822 05	1,449 04	12,268 07
State highway, permanent	8,001 53	930 31	17 46	40 78	.....	7,203 44	2,165 63	18,359 15
State school	25,416 80	2,955 16	55 46	129 54	.....	22,851 70	6,879 11	58,317 77
State institutions of higher education	8,405 07	977 26	18 33	42 83	.....	7,566 75	2,274 86	19,285 09
County general (current expenses)	34,512 15	4,012 66	75 31	175 01	.....	31,069 87	9,340 79	79,186 03
County road and bridge	23,632 86	2,747 73	51 60	120 45	.....	21,275 63	6,396 27	54,224 59
County school	7,290 03	847 60	15 90	37 16	.....	6,562 92	1,973 06	16,726 07
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....
State capital building fund	2,633 49	306 19	5 74	13 42	.....	2,370 82	713 76	6,042 42
Road district	41,646 24	4,641 20	90 69	89 14	.....	32,036 80	7,320 50	85,895 05
School district	48,899 69	5,595 31	108 27	327 02	.....	44,768 01	14,179 84	113,848 14
River improvement—district .....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district .....	.....	.....	.....	.....	.....	.....	.....	.....
Port district .....	.....	.....	.....	.....	.....	.....	.....	.....
Township .....	.....	.....	.....	.....	.....	.....	.....	.....
City	7,037 81	1,350 22	17 32	312 92	.....	18,790 87	10,617 92	38,717 06
Reclamation revolving fund	2,683 49	306 19	5 74	13 42	.....	2,370 82	713 76	6,042 42
Total	\$241,511 74	\$28,254 68	\$629 10	\$1,459 72	.....	\$224,707 06	\$70,918 38	\$567,380 70

TAXES LEVIED IN GARFIELD COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Boiling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$1,077 73	\$90 50	\$4 87			\$29,680 97	\$0,753 80	\$37,527 87
State military	71 86	4 08	32			1,775 40	950 22	2,501 82
State highway, public	238 91	13 41	1 06			5,803 20	2,161 97	8,318 57
State highway, permanent	359 24	20 17	1 62			8,876 99	3,251 10	12,809 12
State school	1,149 57	64 53	6 20			28,406 38	10,408 51	40,029 19
State institutions of higher education	382 99	21 48	1 73			9,464 00	3,462 42	13,322 22
County general (current expenses)	628 67	35 29	2 84			15,584 75	5,059 41	21,890 96
County road and bridge	718 48	40 33	3 25			17,753 98	6,502 20	25,018 24
County school	359 24	20 17	1 62			8,876 99	3,251 10	12,509 12
County soldiers' and sailors' relief								
County bonds, interest								
County indebtedness								
County sinking								
State capitol building fund								
Road district	120 35	6 75	54			2,973 79	1,069 12	4,190 56
High school	1,595 78	87 74	7 21			39,369 70	11,244 32	52,274 75
School district	73 16	4 09	35			2,172 21	632 85	2,882 06
River improvement—district	1,211 97	67 82	5 45			21,340 13	9,565 54	32,190 91
Drainage district								
Dyke district								
Port district								
Township								
City	426 30	24 22	1 08			9,278 21	9,270 68	19,001 09
Reclamation revolving fund	120 35	6 75	54			2,973 79	1,069 12	4,190 55
Dist. Hort.	5 39	30	02			133 16	48 77	157 64
Total	\$8,509 56	\$477 58	\$38 32			\$201,453 65	\$78,065 63	\$938,544 70

TAXES LEVIED IN GRANT COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$20,987 84	\$2,598 23	\$46 76	\$32 24	.....	\$46,021 02	\$7,954 45	\$77,091 16
State military	1,399 19	173 21	6 45	2 15	.....	3,063 11	530 30	5,179 41
State highway, public	4,651 15	575 80	21 45	7 14	.....	10,198 03	1,762 80	17,217 37
State highway, permanent	6,995 95	896 08	32 30	10 75	.....	15,340 54	2,651 48	25,897 06
State school	22,371 65	2,769 54	103 15	34 38	.....	49,056 01	8,478 91	82,813 64
State institutions of higher education	7,341 90	1,008 91	33 85	11 38	.....	16,069 14	2,788 60	27,177 08
County general (current expenses)	29,897 32	3,697 50	137 71	45 90	.....	65,492 31	11,319 79	110,500 53
County road and bridge	13,530 62	1,675 05	62 39	20 79	.....	29,669 62	5,128 14	50,086 61
County school	6,803 75	842 28	31 38	10 45	.....	14,919 10	2,578 04	25,185 60
County soldiers' and sailors' relief	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness	.....	.....	.....	.....	.....	.....	.....	.....
County sinking	.....	.....	.....	.....	.....	.....	.....	.....
State capitol building fund	2,344 80	290 28	10 81	3 60	.....	5,141 61	888 68	8,679 78
Road district	25,539 89	3,192 61	106 72	38 24	.....	55,315 63	6,920 72	91,113 81
High school	1,621 96	237 83	8 90	2 95	.....	4,214 43	728 43	7,114 56
School district	48,631 77	5,769 06	234 35	78 12	.....	91,397 69	18,447 99	164,569 00
River improvement—district	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district	.....	.....	.....	.....	.....	.....	.....	.....
Port district	.....	.....	.....	.....	.....	.....	.....	.....
Township	.....	.....	.....	.....	.....	.....	.....	.....
City	4,706 55	502 66	45 50	15 19	.....	13,680 12	8,007 75	27,058 96
Reclamation revolving fund	2,344 80	290 28	10 81	3 00	.....	5,141 61	888 68	8,679 78
Total	\$199,521 14	\$24,409 44	\$642 56	\$316 78	.....	\$424,765 47	\$79,009 36	\$729,024 75

TAXES LEVIED IN GRAYS HARBOR COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$9,578 88	\$1,722 37	\$21 41	\$438 12	\$2,076 33	\$138,936 99	\$50,194 76	\$303,018 56
State military	636 52	114 41	1 42	32 48	137 82	9,226 11	3,324 33	13,466 14
State highway, public	2,131 73	333 30	4 76	106 63	462 06	30,919 72	11,170 60	45,180 82
State highway, permanent	3,183 67	572 46	7 11	162 24	690 10	46,177 58	16,683 88	47,476 04
State school	10,204 52	1,834 86	22 80	520 00	2,211 94	148,010 57	53,472 96	216,277 66
State institutions of higher education	3,359 36	404 04	7 51	171 18	728 18	48,725 75	17,663 52	71,199 53
County general (current expenses)	16,736 80	3,069 45	37 40	862 89	8,627 89	242,753 60	87,708 31	354,726 23
County road and bridge	8,468 37	1,626 30	18 97	432 56	1,839 96	123,119 48	44,480 33	179,906 95
County school	5,567 62	969 29	12 42	283 20	1,204 66	90,606 66	29,122 17	117,788 00
County soldiers' and sailors' relief								
County bonds, interest and redemption	8,488 57	1,626 30	18 97	432 56	1,839 96	123,119 48	44,480 33	179,906 95
County indebtedness								
County sinking								
State capitol building fund	1,090 50	190 68	2 37	54 04	229 88	16,382 20	5,557 22	22,476 99
Road district	17,454 78	2,863 32	34 06	298 60		218,566 15	42,566 10	281,763 50
School district	26,960 21	4,967 01	68 97	1,525 33	7,166 79	373,566 88	157,793 70	572,488 94
River improvement—district								
Drainage district								
Dyke district								
Port district								
Township	4,254 89	770 46	9 57	218 36	928 80	68,150 18	22,453 48	90,815 73
City	10,386 46	2,631 67	35 60	2,590 96	13,247 08	259,596 78	185,698 43	474,106 96
Reclamation revolving fund	1,090 50	190 68	2 37	54 04	229 88	16,382 20	5,557 22	22,476 99
Total	\$126,603 17	\$23,926 60	\$806 30	\$4,165 00	\$39,621 42	\$1,886,689 97	\$777,801 39	\$2,913,083 95

TAXES LEVIED IN ISLAND COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general				\$12 77		\$10,319 52	\$1,933 07	\$12,255 36
State military				91		737 06	138 13	870 10
State highway, public				3 03		2,457 02	490 23	2,920 33
State highway, permanent				4 25		3,439 87	644 34	4,088 46
State school				13 60		11,056 62	2,071 18	13,141 46
State institutions of higher education				4 55		3,685 56	690 39	4,390 50
County general (current expenses)				24 28		19,637 07	3,682 72	23,364 07
County road and bridge				12 14		9,828 14	1,841 02	11,661 30
County school				15 18		12,285 17	2,301 23	14,601 63
County soldiers' and sailors' relief				05		49 20	9 16	58 41
County circulating library				02		24 59	4 59	29 20
County indebtedness				6 07		4,914 07	920 51	5,840 65
County sinking								
State capitol building fund				1 37		1,105 66	207 11	1,314 14
Road district				10 06		21,825 56	3,702 34	25,537 96
School district				54 77		39,108 59	7,385 62	46,548 96
River improvement—district								
Drainage district								
Delta district								
Port district								
Township								
City				20 00		1,701 07	812 30	2,533 27
Redemption revolving fund				1 37		1,105 66	207 11	1,314 14
Fire patrol						118 98		118 93
Total				\$184 50		\$149,954 28	\$27,011 05	\$177,140 83

TAXES LEVIED IN JEFFERSON COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$878 55	\$107 50	\$13 21	\$213 23	.....	\$28,349 08	\$3,645 66	\$33,207 32
State military	58 09	7 11	87	14 10	.....	1,864 18	239 30	2,183 65
State highway, public	197 12	24 14	2 96	47 84	.....	6,352 94	816 66	7,441 66
State highway, permanent	233 72	85 97	4 42	71 29	.....	9,474 22	1,218 22	11,007 84
State school	930 77	113 96	14 00	225 90	.....	30,085 44	3,862 58	35,182 67
State institutions of higher education.	305 77	37 57	4 61	74 46	.....	9,878 95	1,269 56	11,571 92
County general (current expenses)	1,468 60	179 84	23 60	356 43	.....	47,833 39	6,063 22	55,556 57
County road and bridge	760 41	93 12	11 44	194 55	.....	24,528 74	3,154 01	28,723 27
County school	379 98	46 53	5 71	92 20	.....	12,262 10	1,575 85	14,351 77
County soldiers' and sailors' relief.	2 61	32	04	63	.....	85 85	11 11	100 56
County bonds, interest	105 74	12 95	1 59	25 66	.....	3,415 62	439 41	4,000 97
County indebtedness	794 35	97 25	11 95	192 79	.....	25,614 30	3,233 04	30,003 93
County sinking	163 61	19 42	2 39	38 49	.....	5,126 51	659 62	6,005 04
State capital building fund.	95 95	11 75	1 44	23 29	.....	3,102 89	399 91	3,634 83
Road district	1,510 11	140 84	23 60	294 75	.....	41,502 80	2,477 60	45,919 30
School district	2,385 99	304 13	36 62	673 71	.....	62,255 13	14,899 92	80,555 50
River improvement—district	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district	.....	.....	.....	.....	.....	.....	.....	.....
Port district	.....	.....	.....	.....	.....	.....	.....	.....
Township	.....	.....	.....	.....	.....	.....	.....	.....
City of Port Townsend	498 33	183 32	5 77	410 91	.....	28,735 85	5,359 68	35,193 50
Reclamation revolving fund	95 95	11 75	1 44	23 29	.....	3,102 89	399 91	3,634 83
Total	\$10,921 55	\$1,427 06	\$164 15	\$2,933 52	.....	\$243,060 88	\$49,813 56	\$408,380 74

TAXES LEVIED IN KING COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$91,855 35	\$9,750 75	\$370 94	\$9,008 84	\$2,470 78	\$906,560 10	\$232,779 51	\$1,226,402 27
State military	4,108 19	947 90	24 64	688 18	164 10	60,408 77	15,490 30	81,452 78
State highway, public	13,688 79	2,157 87	82 09	2,128 47	546 79	201,289 95	51,514 86	271,406 82
State highway, permanent	20,540 94	3,238 03	123 13	3,190 90	820 50	302,048 86	77,301 47	407,263 88
State school	65,917 03	10,361 02	396 30	10,239 79	2,633 02	969,291 97	248,064 78	1,906,982 91
State institutions of higher education	21,750 13	3,428 65	130 43	3,278 75	968 90	319,839 56	81,862 02	431,238 73
County general (current expenses)	99,886 71	15,738 04	598 72	15,509 00	3,987 92	1,408,071 56	375,714 30	1,979,456 25
County road and bridge	35,314 91	5,566 97	211 78	5,485 95	1,410 64	519,296 15	132,900 18	700,185 83
County school	43,639 80	6,879 29	261 71	6,776 17	1,743 17	641,711 41	164,229 14	865,243 09
County soldiers' and sailors' relief	1,007 67	158 85	6 04	156 53	40 25	14,817 50	3,792 16	19,979 00
County bonds, interest	21,843 16	3,443 31	130 30	3,393 20	872 51	321,197 63	82,202 09	433,082 99
County indebtedness	6,836 64	1,077 71	41 00	1,062 08	273 09	100,531 01	25,728 26	135,549 74
State capital building fund	97,270 10	15,450 03	262 43	1,836 60	1,442 71	313,575 19	68,517 17	468,354 82
Road district	258,412 83	39,890 39	1,529 76	40,011 94	10,442 10	3,848,700 86	959,283 82	5,158,301 70
School district	1,519 25	299 49	9 11	296 01	60 68	23,340 23	5,717 40	30,132 17
Inter-county river improvement	3,023 01	476 54	18 13	469 60	120 75	44,453 49	11,876 44	50,895 95
River improvement—district	573 05	.....	.....	.....	.....	39,757 36	4 17	40,334 53
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district .....	.....	.....	.....	.....	.....	.....	.....	.....
Port district .....	.....	.....	.....	.....	.....	.....	.....	.....
Township	16,939 46	2,091 27	32 05	744 40	233 23	44,188 77	28,306 41	92,535 82
City	105,405 42	17,558 86	1,905 33	66,083 43	13,187 87	5,805,955 84	1,500,616 92	7,510,719 77
Reclamation revolving fund	6,836 64	1,077 71	41 00	1,062 08	273 09	100,531 01	25,728 26	135,549 74
Water districts	814 27	154 14	.....	.....	.....	5,406 55	127 02	6,501 98
Total	\$387,133 35	\$139,846 52	\$6,175 66	\$172,017 91	\$41,592 00	\$16,052,970 26	\$4,086,216 68	\$21,885,452 38

TAXES LEVIED IN KITSAP COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general								\$44,788 60
State military								3,074 73
State highway, public								10,044 13
State highway, permanent								14,963 70
State school								47,760 84
State institutions of higher education								15,889 12
County general (current expenses)								81,992 85
County road and bridge								30,747 32
County school								51,245 54
County soldiers' and sailors' relief								512 46
County bonds, interest								10,249 11
County indebtedness								10,249 11
County sinking								5,022 06
State capitol building fund								58,692 12
Road district								245,788 44
School district								
River improvement district								
Drainage district								
Dyke district								
Port district								
Township								4,049 95
City								62,535 42
Reclamation revolving fund								5,022 06
Agricultural								2,562 28
Total	\$1,488 21		\$100 21			\$608,869 78	\$92,306 25	\$705,111 83

TAXES LEVIED IN KITITAS COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$27,849 95	\$4,308 41	\$87 03	\$552 09		\$57,704 88	\$14,002 40	\$104,899 36
State military	1,832 40	234 13	5 85	23 51		8,553 88	1,587 38	6,081 46
State highway, public	6,308 00	980 44	19 53	79 89		12,832 93	3,121 36	53,271 54
State highway, permanent	9,237 42	1,406 75	23 22	119 75		19,243 44	4,699 33	34,515 14
State school	29,700 21	4,091 57	93 47	379 83		61,561 01	14,865 09	111,567 78
State institutions of higher education	9,791 43	1,046 38	30 81	120 19		20,287 75	4,822 94	36,704 50
County general (current expenses)	29,318 98	4,630 42	92 25	374 87		60,748 68	14,740 99	106,300 19
County road and bridge	5,347 49	844 54	16 33	68 37		11,079 94	2,668 61	20,046 78
County school	15,108 33	2,590 25	47 26	215 02		29,249 46	8,523 80	55,529 12
County soldiers' and sailors relief	136 22	21 86	43	1 73		280 17	67 99	506 90
County bonds, interest								
County indebtedness								
County sinking								
State capitol building fund	3,097 95	439 25	9 75	39 61		6,418 73	1,587 54	11,612 73
Road district	21,570 67	3,401 40	68 34	138 40		35,817 91	6,302 58	67,854 39
School district	52,911 82	8,372 66	156 17	1,063 86		145,698 20	37,961 70	246,064 41
River improvement—district								
Drainage district								
Dyke district								
Fort district								
Township								
City	5,387 09	942 60	13 10	533 46		53,879 24	24,021 72	84,777 27
Reclamation revolving fund	3,097 85	439 25	9 75	39 61		6,418 73	1,587 54	11,012 73
Total	\$220,675 71	\$34,959 59	\$680 40	\$3,523 98		\$625,029 95	\$140,080 67	\$924,929 30

TAXES LEVIED IN KLICKITAT COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Rolling Stock, etc. & Pullman Co.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$20,484 65	\$387 22	.....	.....	.....	\$46,821 60	\$12,684 85	\$80,878 32
State military	1,370 17	59 73	.....	.....	.....	3,152 34	854 03	5,445 27
State highway, public	4,533 69	169 52	.....	.....	.....	15,476 01	2,888 30	18,007 51
State highway, permanent	6,834 69	295 16	.....	.....	.....	15,576 30	4,319 01	26,904 04
State school	21,934 38	648 72	.....	.....	.....	50,096 67	13,544 10	86,183 77
State institutions of higher education	7,920 32	812 72	.....	.....	.....	16,506 47	4,471 10	19,877 61
County general (current expenses)	30,070 01	883 66	.....	.....	.....	45,982 50	12,435 32	70,371 49
County road and bridge	10,225 46	702 75	.....	.....	.....	37,086 42	10,047 41	44,063 04
County school	7,068 64	307 45	.....	.....	.....	16,225 30	4,385 74	28,027 13
County soldiers' and sailors' rel. f.	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest	.....	.....	.....	.....	.....	.....	.....	.....
County indigentness	.....	.....	.....	.....	.....	.....	.....	.....
County sinking	.....	.....	.....	.....	.....	.....	.....	.....
State capitol building fund	2,271 57	98 39	.....	.....	.....	5,192 10	1,406 04	8,968 70
Road districts	34,875 92	1,488 64	.....	.....	.....	77,194 34	19,886 46	133,635 32
School districts	34,254 39	1,451 26	.....	.....	.....	102,069 57	31,867 13	160,722 35
River improvement—district	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district	.....	.....	.....	.....	.....	.....	.....	.....
Port district	.....	.....	.....	.....	.....	.....	.....	.....
Township	.....	.....	.....	.....	.....	.....	.....	.....
City	746 44	32 12	.....	.....	.....	10,789 80	5,648 55	17,216 91
Reclamation revolving fund	2,271 57	98 39	.....	.....	.....	5,192 10	1,406 04	8,968 70
Local improvement, No. 2	405 64	17 57	.....	.....	.....	927 16	251 19	1,601 66
Total	\$180,115 54	\$7,708 30	.....	.....	.....	\$443,186 68	\$128,115 56	\$767,215 98

TAXES LEVIED IN LEWIS COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$11,725 41	\$3,219 38	\$39 23	\$634 70	\$339 50	\$99,598 50	\$20,604 70	\$136,066 42
State military	782 86	214 95	3 96	42 38	22 68	6,643 52	1,375 70	9,068 04
State highway, public	2,693 60	714 88	13 15	140 94	75 39	22,005 30	4,575 39	30,218 74
State highway, permanent	3,905 54	1,072 32	19 73	211 41	113 08	33,142 96	6,963 09	45,828 11
State school	12,499 48	3,481 91	63 13	676 60	361 92	106,072 38	21,064 95	145,070 37
State institutions of higher education	4,116 65	1,130 29	20 70	222 84	119 20	34,934 46	7,234 06	47,778 29
County general (current expenses)	14,689 75	4,088 28	74 20	795 16	425 34	124,659 30	25,813 84	170,490 87
County road and bridge	8,796 26	2,415 14	44 43	478 14	254 69	74,646 29	15,457 39	102,000 34
County school	10,115 69	2,777 41	51 09	547 57	292 90	86,843 23	17,776 00	117,408 89
County soldiers' and sailors' relief	87 96	24 15	4 45	4 76	2 55	746 46	154 57	1,020 90
County bonds, interest	1,319 44	362 27	6 67	71 42	38 20	11,196 94	2,318 61	15,313 55
County S. W. Washington fair	1,083 56	293 78	5 22	55 95	29 93	8,770 94	1,816 24	11,965 62
State capitol building fund	1,304 04	368 04	6 59	70 59	37 76	11,005 31	2,291 56	15,134 89
County highway No. 2	1,143 51	313 97	5 78	61 90	33 11	9,704 02	2,009 46	13,271 75
Road district	21,045 27	5,701 68	106 67	470 59	66 94	158,020 50	23,140 83	209,152 03
School district	33,457 35	9,758 26	147 79	1,095 47	177 24	251,997 58	48,181 10	344,814 79
River improvement—district								
Drainage district								
Dyke district								
Port district								
Township								
City	10,278 98	3,415 08	53 52	1,107 83	127 25	76,227 18	27,064 05	119,934 01
Reclamation revolving fund	1,304 05	358 04	6 50	70 59	37 76	11,066 31	2,291 56	15,134 89
Total	\$140,209 40	\$39,564 83	\$988 96	\$6,816 94	\$2,555 45	\$1,126,887 17	\$231,532 64	\$1,548,325 50

TAXES LEVIED IN LINCOLN COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$20,451 22	\$2,722 91	\$340 21	\$76 48	.....	\$103,924 13	\$27,921 72	\$155,436 67
State military	1,379 65	183 68	23 06	5 16	.....	7,010 75	1,883 61	10,485 80
State highway, public	4,565 00	607 79	75 94	17 07	.....	23,197 35	6,292 52	34,066 67
State highway, permanent	6,817 07	907 64	113 40	25 49	.....	34,641 38	9,307 24	51,812 22
State school	21,830 87	2,906 54	363 17	81 64	.....	110,984 88	29,806 32	165,922 47
State institutions of higher education	7,243 14	964 36	130 49	27 00	.....	36,806 46	9,888 94	55,050 48
County general (current expenses)	12,924 03	1,730 73	215 00	48 33	.....	65,674 28	17,644 97	98,227 34
County road and bridge	8,768 94	1,158 86	144 79	32 55	.....	44,239 61	11,883 35	66,153 10
County school	6,086 34	891 43	111 37	25 04	.....	34,022 78	9,141 04	50,887 00
County soldiers' and sailors' relief	8 11	1 06	14	03	.....	41 24	11 08	61 68
County bonds, interest	523 45	69 69	8 71	1 96	.....	2,659 96	714 66	3,978 43
County indebtedness	848 08	112 91	14 11	3 17	.....	4,399 55	1,157 86	6,445 68
County sinking	.....	.....	.....	.....	.....	.....	.....	.....
State capitol building fund	.....	.....	.....	.....	.....	.....	.....	.....
Road district	2,292 65	305 25	38 14	8 57	.....	11,650 23	3,130 11	17,424 94
Donohue road	14,797 23	1,998 40	213 15	49 02	.....	72,918 33	14,931 96	104,908 11
School district	7,912 67	1,053 51	131 63	29 59	.....	40,298 74	10,803 04	60,139 18
River improvement—district	39,996 77	5,122 45	624 23	135 45	.....	161,446 11	45,421 86	253,766 87
Drainage district	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district	.....	.....	.....	.....	.....	.....	.....	.....
Port district	.....	.....	.....	.....	.....	.....	.....	.....
Township	.....	.....	.....	.....	.....	.....	.....	.....
City	3,489 36	1,890 46	293 77	52 88	.....	23,301 00	27,816 19	56,752 66
Reclamation revolving fund	2,292 65	305 25	38 14	8 57	.....	11,650 22	3,130 11	17,424 94
Total	\$162,771 23	\$22,931 99	\$2,779 34	\$928 09	.....	\$788,626 99	\$230,825 00	\$1,208,563 24

TAXES LEVIED IN MASON COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$505 03	\$257 04		\$96 49		\$22,643 08	\$2,761 48	\$26,238 12
State military	33 66	17 14		4 43		1,509 85	184 10	1,749 21
State highway, public	112 23	57 12		14 76		5,032 94	613 64	5,850 69
State highway, permanent	108 35	85 69		22 17		7,549 32	920 48	8,746 01
State school	538 71	274 19		70 92		24,157 85	2,845 61	27,967 28
State institutions of higher education	177 32	90 21		23 35		7,861 98	969 63	9,212 40
County general (current expenses)	862 70	449 24		116 19		39,593 08	4,826 40	45,868 30
County road and bridge	448 93	228 49		69 11		20,131 54	2,464 67	23,822 74
County school	255 12	129 64		33 57		11,439 75	1,364 86	13,253 14
County soldiers' and sailors' relief	21 42	10 91		2 82		961 80	117 18	1,113 03
County bonds, interest (road bonds included)	153 98	78 37		20 27		6,905 13	841 95	7,999 70
County indebtedness								
State capitol building fund	56 12	28 56		7 39		2,516 41	308 85	2,915 33
Road district	1,060 92	515 77		115 55		48,478 19	5,018 77	56,179 90
School district	62 88	28 03		7 08		3,345 44	314 08	3,768 11
High school tax on non-high school districts	1,467 31	787 24		169 02		57,380 10	8,064 58	67,868 25
River improvement—district								
Drainage district								
Dyke district								
Port district								
Township								
City	149 92	116 43		67 62		3,889 51	2,347 63	6,568 11
Reclamation revolving fund	56 12	28 56		7 39		2,516 41	306 85	2,915 33
Total	\$6,140 72	\$3,182 83		\$638 15		\$265,964 49	\$34,889 45	\$310,545 64

TAXES LEVIED IN OKANOGAN COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$6,976 67	\$907 26		\$247 43		\$40,571 73	\$12,088 61	\$61,151 70
State military	472 23	45 16		16 75		2,746 13	565 84	4,139 09
State highway, public	1,584 22	151 52		56 19		9,212 79	2,881 30	13,886 98
State highway, permanent	2,330 63	222 91		82 66		13,553 44	4,298 77	20,428 41
State school	7,433 66	710 97		293 64		43,229 25	13,519 75	65,157 27
State institutions of higher education	2,498 20	238 98		88 60		14,527 96	4,543 53	21,907 11
County general (current expenses)	11,043 85	1,056 25		391 68		64,223 51	20,085 09	96,801 28
County road and bridge	6,068 10	582 76		216 10		35,433 82	11,061 76	53,407 60
County school	6,473 98	619 18		229 61		37,643 43	11,774 37	56,745 57
County soldiers' and sailors' relief								
County bonds, interest								
County indebtedness	3,503 57	335 09		124 26		20,374 44	6,372 01	30,709 37
County sinking								
State capitol building fund	776 98	74 30		27 56		4,517 82	1,412 92	6,809 47
Road district	13,657 42	1,305 26		321 09		65,000 13	17,549 73	97,885 53
School district	23,593 97	2,256 30		964 93		139,217 71	47,424 80	213,447 51
River improvement—district								
Drainage district								
Dyke district								
Port district								
Township								
City	658 56	62 93		293 64		23,609 61	15,005 60	39,625 34
Reclamation revolving fund	770 88	74 30		27 55		4,517 82	1,412 92	6,809 47
Tuberculosis	304 66	29 14		10 80		1,771 69	554 09	2,670 38
Total	\$88,178 53	\$6,483 26		\$3,348 38		\$520,156 47	\$171,404 44	\$701,521 06

TAXES LEVIED IN PACIFIC COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$4,146 67	\$535 68	\$5 19	\$187 14	\$171 38	\$54,091 76	\$12,081 88	\$72,119 70
State military	271 87	35 12	34	12 27	11 24	3,546 30	851 12	4,728 35
State highway, public	920 44	120 07	1 16	41 95	38 41	12,124 22	2,909 78	16,165 03
State highway, permanent	1,388 04	179 31	1 74	62 64	57 36	18,106 42	4,345 49	24,141 00
State school	4,349 68	561 90	5 44	196 30	179 76	56,739 80	13,617 43	75,050 40
State institutions of higher education	1,459 04	188 48	1 83	65 85	60 30	19,032 08	4,567 79	25,375 97
County general (current expenses)	6,390 48	825 41	7 99	288 36	264 07	83,248 30	20,008 38	111,126 99
County road and bridge	2,682 97	346 59	3 36	121 04	110 88	34,998 43	8,309 54	46,662 85
County school	2,482 21	320 66	3 10	112 02	102 59	32,379 46	7,770 99	43,171 08
County soldiers' and sailors' relief	34 52	4 46	1 56	1 56	1 43	450 30	108 07	600 38
County bonds, redemption	3,577 27	462 12	4 47	101 45	147 84	46,664 18	11,189 29	62,316 62
County indebtedness								
County sinking fund								
State capital building fund	453 14	58 54	54	20 45	18 73	5,911 04	1,415 63	7,881 09
Road district	8,064 96	1,015 15	9 03	61 46	103 07	98,170 11	12,182 86	119,037 24
School district	11,427 73	1,460 46	14 09	884 64	863 27	155,958 74	51,906 34	222,605 27
River improvement district								
Drainage district								
Port district								
Township								
City	2,763 30	456 12	6 13	1,063 70	789 91	58,492 24	51,980 32	115,461 72
Reclamation revolving fund	453 14	58 54	56	20 45	18 73	5,911 04	1,415 63	7,881 09
Fire patrol								
Total	\$50,906 46	\$6,628 61	\$65 08	\$3,301 32	\$2,989 57	\$492,876 74	\$205,751 54	\$698,466 27

TAXES LEVIED IN PEND OREILLE COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Dykes Timber Patrol	All Other Real Property	All Other Personal Property	Total
State general	\$0,290 80	\$903 77	\$4 32	\$53 65	.....	\$17,488 32	\$6,979 68	\$31,492 54
State military	418 79	143 19	8 70	8 70	.....	1,193 90	1,464 68	2,006 53
State highway, public	1,880 80	164 32	00	12 35	.....	3,983 57	1,553 53	7,005 04
State highway, permanent	2,008 80	929 80	1 44	13 35	.....	5,992 80	2,396 41	10,497 73
State school	2,008 80	733 51	1 44	59 32	.....	18,619 02	7,430 58	30,569 70
State institutions of higher education	2,207 32	943 43	1 51	19 54	.....	6,123 38	2,449 07	11,060 29
County general (current expenses)	10,480 32	1,157 01	7 92	92 88	.....	29,164 56	11,449 04	52,560 36
County road and bridge	4,724 70	523 09	8 35	41 80	.....	13,119 55	5,242 08	23,663 44
County school	3,979 54	433 85	2 73	35 20	.....	11,049 53	4,414 99	19,620 59
County soldiers' and sailors' relief	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest	.....	.....	.....	.....	.....	.....	.....	.....
County indigentness	1,206 43	139 67	87	11 20	.....	3,516 77	1,406 17	6,340 16
County sinking	.....	.....	.....	.....	.....	.....	.....	.....
State capitol building fund	.....	.....	.....	.....	.....	.....	.....	.....
Road district	698 07	70 90	48	6 17	.....	1,938 41	774 52	3,484 64
School district	12,601 87	1,391 45	8 75	51 50	.....	32,514 87	12,193 05	55,760 60
River improvement—district	16 024 86	1,769 79	10 57	175 10	.....	43,866 84	18,152 86	80,028 53
Drainage district	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district	.....	.....	.....	.....	.....	.....	.....	.....
Port district	.....	.....	.....	.....	.....	.....	.....	.....
Township	.....	.....	.....	.....	.....	.....	.....	.....
Cities (Newport, Ione, Metaine Falls)	893 25	92 00	46	109 01	.....	6,409 48	3,853 78	11,327 98
Reclamation revolving fund	698 07	76 90	48	6 17	.....	1,938 41	774 52	3,484 64
Animal pests	1,012 66	111 68	70	8 96	.....	2,811 96	1,123 55	5,069 51
Timber patrol	.....	.....	.....	.....	.....	.....	.....	.....
Total	\$71,486 77	\$7,884 87	\$48 64	\$707 13	\$24,157 62	\$199,498 11	\$80,705 44	\$394,518 58

TAXES LEVIED IN PIERCE COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$24,769 83	\$5,501 80	\$116 48	\$3,688 36	\$6,984 86	\$273,919 79	\$95,346 51	\$400,225 62
State military	1,628 30	361 25	7 66	238 76	455 34	17,965 63	6,003 87	26,278 84
State highway, public	5,573 66	1,238 00	26 21	815 26	1,560 46	61,668 88	19,204 50	90,067 96
State highway, permanent	8,315 97	1,847 12	39 11	1,230 83	2,323 23	91,963 00	28,653 86	134,867 62
State school	26,253 76	5,831 41	123 46	3,864 21	7,850 30	290,330 05	90,459 53	424,203 72
State institutions of higher education	8,083 98	1,929 86	40 84	1,274 86	2,431 27	96,063 74	29,921 39	140,313 94
County general (current expenses)	46,791 41	10,363 17	220 04	6,839 36	13,100 26	517,447 82	161,233 72	750,046 08
County road and bridge	19,206 04	4,266 43	90 33	2,819 66	5,377 70	212,414 21	66,132 92	310,359 49
County school	23,915 06	5,311 96	112 46	3,510 88	6,656 54	204,467 50	82,401 41	386,414 82
County soldiers' and sailors' relief	154 83	34 28	73	22 66	43 21	1,706 66	531 76	2,453 63
County bonds, interest	9,386 27	2,087 07	44 19	1,379 43	2,680 69	103,909 70	32,375 65	151,823 00
County indebtedness	13,219 79	2,958 55	63 04	1,955 43	3,729 16	147,298 35	46,894 46	215,213 38
Mount View sanitarium	1,276 18	283 46	6 00	187 35	357 30	14,112 83	4,397 20	20,680 82
State capitol building fund	2,712 63	602 53	12 76	386 23	759 46	29,987 93	9,346 60	43,830 13
Road district	12,987 62	2,573 54	60 84	1,899 31	3,622 14	143,070 94	44,577 21	206,041 70
School district	86,678 97	19,090 75	402 91	12,578 19	23,987 67	947,490 04	295,214 05	1,384,382 59
River improvement—district	6,880 92	1,417 31	30 01	936 76	1,786 48	70,564 06	21,956 99	108,101 52
Drainage district	1,860 82	302 26	6 40	199 76	390 99	15,043 76	4,638 82	21,867 83
Dyke district	1,518 40	337 30	7 14	223 91	425 11	16,791 42	5,231 78	24,534 02
Port district	11,871 46	2,636 86	55 83	1,742 80	3,323 67	181,281 82	40,904 11	191,816 54
Township								
Metropolitan park	5,728 23	1,272 34	26 94	840 94	1,693 74	63,346 29	19,737 11	62,553 59
City	90,725 10	20,151 59	426 60	13,318 99	25,400 43	1,008,292 08	312,600 98	1,456,915 77
Reclamation revolving fund	2,712 83	602 52	12 70	396 23	759 46	29,997 93	9,346 60	43,830 13
County ferry	8,068 45	688 22	14 37	454 87	867 48	34,284 60	10,675 98	50,064 17
Forest patrol	89 34	22 04	47	14 57	27 78	1,067 40	341 92	1,608 42
Total	\$414,109 00	\$91,980 65	\$1,947 37	\$60,793 72	\$115,938 72	\$4,579,468 42	\$1,426,847 53	\$6,091,065 47

TAXES LEVIED IN SAN JUAN COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general				\$30 04		\$5,046 25	\$2,498 30	\$8,653 49
State military				5 94		1,408 40	166 68	1,576 02
State highway, public				19 78		1,343 30	555 02	1,918 10
State highway, permanent				29 67		2,014 95	832 54	2,877 16
State school				94 68		6,448 96	2,064 58	9,206 52
State institutions of higher education				31 27		2,123 58	877 40	3,032 20
County general (current expenses)				145 12		9,883 32	4,071 30	14,099 64
County road and bridge				72 56		4,986 06	2,035 60	7,034 82
County school				90 70		6,158 32	2,544 50	8,793 52
County soldiers' and sailors' relief				90		61 58	25 44	87 92
County bonds, interest								
County indebtedness								
County sinking				9 30		671 65	277 51	959 05
State capitol building fund				7 50		11,154 55	3,696 85	14,858 90
Road district				330 14		15,540 57	6,781 68	22,642 39
School district								
River improvement—district								
Drainage district								
Dike district								
Port district								
Township								
City				173 90		1,162 10	1,892 15	2,728 15
Redemption revolving fund				9 80		471 65	277 51	959 05
County agent				20 67		1,404 00	530 14	2,004 90
Total				\$1,121 95		\$39,684 88	\$39,277 00	\$100,988 85

TAXES LEVIED IN SKAGIT COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$14,640 71	\$2,140 73	\$48 56	\$721 35	.....	\$91,752 13	\$19,250 73	\$128,872 21
State military	978 53	140 12	3 18	47 21	.....	6,005 00	1,200 04	8,435 25
State highway, public	3,261 76	467 07	10 59	157 39	.....	20,013 65	4,202 13	28,117 50
State highway, permanent	4,811 09	688 92	15 63	232 14	.....	29,827 49	6,198 13	41,473 40
State school	15,765 15	2,257 49	51 21	790 60	.....	96,754 78	20,510 26	135,901 58
State institutions of higher education	5,137 26	735 64	16 49	247 68	.....	31,699 86	6,618 34	44,295 17
County general (current expenses)	20,385 97	2,919 18	60 28	983 66	.....	125,114 55	26,263 28	175,784 86
County road and bridge	8,698 02	1,245 51	28 26	419 70	.....	53,883 04	11,205 87	74,080 20
County school	11,416 15	1,684 74	37 08	550 84	.....	70,065 27	14,707 43	98,411 51
County soldiers' and sailors' relief	244 63	35 03	.....	11 80	.....	1,501 40	315 16	2,108 81
County bonds, interest	2,980 94	428 15	9 71	144 27	.....	18,360 42	3,851 94	25,774 43
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....
State capital building fund	1,693 70	229 64	5 21	77 38	.....	9,842 19	2,095 04	13,864 47
County's portion of L. I. D.'s	15,248 71	2,183 54	49 54	735 77	.....	98,587 16	19,644 91	137,449 63
Road districts' portion of L. I. D.'s	8,294 05	1,167 36	30 27	204 52	.....	43,877 02	6,384 22	59,638 44
Road district	19,100 98	2,751 08	63 00	382 62	.....	102,504 21	14,493 27	139,238 10
School district	49,348 57	7,008 54	163 53	2,138 21	.....	306,979 16	66,738 65	432,771 66
River improvement—district .....	.....	.....	.....	.....	.....	25,684 19	.....	25,684 19
Drainage district	141 13	.....	.....	.....	.....	60,018 49	.....	60,241 32
Dyke district	222 53	.....	.....	.....	.....	.....	.....	.....
Port district .....	.....	.....	.....	.....	.....	.....	.....	.....
Township .....	.....	.....	.....	.....	.....	.....	.....	.....
City	5,291 64	700 07	16 27	1,739 21	.....	77,536 86	32,560 81	117,843 95
Reclamation revolving fund	1,606 70	229 64	5 21	77 38	.....	9,842 50	2,066 04	13,824 47
Total	\$180,432 52	\$26,967 35	\$621 15	\$10,082 02	.....	\$1,270,628 70	\$361,014 65	\$1,768,606 30

TAXES LEVIED IN SKAMANIA COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Pullman Car Co.	All Other Real Property	All Other Personal Property	Total
State general	\$7,733 13	\$327 32	.....	.....	\$13 72	\$14,374 75	\$2,194 72	\$24,643 60
State military	510 62	21 87	.....	.....	92	960 32	146 02	1,046 36
State highway, public	1,711 51	72 44	.....	.....	3 04	3,151 05	455 65	5,453 52
State highway, permanent	2,553 11	109 34	.....	.....	4 53	4,801 50	733 10	8,231 72
State school	8,240 90	349 19	.....	.....	14 64	15,353 07	2,841 84	26,250 04
State institutions of higher education	2,723 40	115 43	.....	.....	4 83	5,071 60	774 34	8,694 74
County general (current expenses)	9,696 65	410 01	.....	.....	17 18	18,006 95	2,749 13	30,868 92
County road and bridge	6,383 19	270 60	.....	.....	11 34	11,868 52	1,814 43	20,873 47
County school	2,456 24	106 24	.....	.....	4 41	4,651 52	705 61	7,923 02
County soldiers' and sailors' relief	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest	3,000 21	152 30	.....	.....	6 39	6,692 21	1,021 76	11,472 96
County indebtedness	2,357 09	99 77	.....	.....	4 18	4,351 44	668 96	7,511 44
County sinking	4,698 03	186 86	.....	.....	8 33	8,732 86	1,333 33	14,971 42
State capitol building fund	855 65	89 22	.....	.....	1 52	1,590 53	242 94	2,736 76
Road district	10,696 20	451 47	.....	.....	19 01	18,465 77	2,771 24	32,572 60
Non-high school district	397 06	16 81	.....	.....	63	776 92	145 10	1,386 52
School district	14,548 15	615 65	.....	.....	25 59	25,646 46	4,384 52	45,230 57
River improvement—district	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district	.....	.....	.....	.....	.....	.....	.....	.....
Port district	.....	.....	.....	.....	.....	.....	.....	.....
Township	.....	.....	.....	.....	.....	.....	.....	.....
City	660 75	27 95	.....	.....	90	1,510 65	700 19	3,200 45
Reclamation revolving fund	555 65	36 22	.....	.....	1 52	1,590 53	242 84	2,736 76
Total	\$80,726 29	\$3,416 82	.....	.....	\$143 73	\$147,923 26	\$23,455 74	\$255,604 84

TAXES LEVIED IN SNOHOMISH COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$32,975 10	\$7,553 35	\$77 76	\$3,524 92	\$2,393 42	\$123,253 36	\$85,266 34	\$215,054 15
State military	2,188 49	501 63	5 16	233 94	159 18	8,180 07	2,340 55	13,049 02
State highway, public	7,367 47	1,698 72	17 37	787 56	535 87	27,537 87	7,879 39	46,814 25
State highway, permanent	11,027 04	2,527 55	26 00	1,178 75	902 05	41,216 50	11,788 24	68,571 13
State school	35,136 68	8,053 81	82 85	3,755 99	2,555 65	131,232 74	87,579 11	218,486 83
State institutions of higher education	11,598 52	2,666 25	27 33	1,238 77	842 88	43,315 18	12,888 73	72,062 66
County general (current expenses)	40,584 92	9,302 62	95 70	4,888 40	2,951 91	151,968 96	43,404 92	252,375 45
County road and bridge	28,874 47	6,618 43	68 09	3,066 55	2,100 17	107,929 06	80,860 78	179,554 58
County school	31,681 51	7,261 84	74 71	3,868 64	2,304 84	118,418 12	33,852 87	197,010 03
County soldiers' and sailors' relief	912 68	110 58	1 14	51 57	35 09	1,308 26	515 96	3,000 74
County bonds, interest	209 19	209 19	2 15	97 56	66 88	3,411 19	976 04	5,676 14
County indebtedness, road bonds and interest	23,604 82	5,410 55	55 66	2,523 27	1,716 88	88,229 34	25,244 98	146,785 50
County sinking, bond	1,608 12	368 60	3 79	171 90	116 97	6,010 78	1,719 86	10,000 02
State capitol building fund	3,647 37	836 08	8 60	389 89	295 29	13,633 03	3,900 81	22,661 02
Road district	50,083 15	14,891 47	965 62	114 80	355 44	128,762 15	37,074 96	232,217 59
School district	115,078 81	17,878 28	264 11	4,775 82	9,885 49	479,717 12	160,510 74	788,110 37
River improvement—district (water)	748 19	74 18				1,310 77	293 23	2,402 42
Drainage district						9,340 54		9,340 54
Dyke district						15,921 15		15,921 15
Port district								
Township								
City	21,031 27	4,043 60	94 44	3,153 55	10,591 46	272,260 92	96,329 37	407,504 61
Reclamation revolving fund	3,647 37	836 08	8 60	389 89	295 29	13,633 03	3,900 81	22,661 02
Forest fire protection						1,528 20		1,528 20
Total	\$452,218 37	\$90,827 71	\$1,389 03	\$33,199 90	\$37,048 76	\$1,786,438 30	\$545,862 74	\$2,920,384 75

TAXES LEVIED IN SPOKANE COUNTY, AS SHOWN BY TAX ROLLS FOR 1926.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$64,359 80	\$7,638 94	\$163 30	\$4,475 43	\$61,769 74	\$385,987 23	\$112,878 08	\$672,317 47
State military	3,614 50	510 92	10 86	297 58	450 13	25,665 11	7,505 51	38,064 61
State highway, public	12,113 70	1,712 31	36 40	997 30	1,508 60	86,014 72	25,154 10	127,537 13
State highway, permanent	15,113 80	2,566 10	54 55	1,494 60	2,260 82	128,903 07	37,696 36	191,729 30
State school	57,890 42	8,188 00	173 88	4,766 10	7,209 43	411,056 97	120,209 35	609,489 20
State institutions of higher education	19,113 80	2,701 79	57 43	1,573 63	2,390 35	135,719 21	39,089 07	201,235 88
County general (current expenses)	70,831 87	10,013 31	212 79	5,881 55	8,821 12	502,943 48	147,062 11	745,740 23
County road and bridge	7,575 80	1,113 30	23 06	649 42	980 83	55,923 65	16,354 34	62,920 00
County school	35,528 94	5,022 13	106 78	2,925 09	4,424 62	252,276 74	73,775 75	374,060 00
County soldiers' and sailors' relief	868 23	123 31	2 00	71 24	1,107 76	6,144 02	1,796 79	9,110 00
County bonds, interest								
County indebtedness	5,504 20	778 04	16 53	453 16	685 47	39,063 14	11,429 46	57,950 00
County sinking								
State capitol building fund	6,017 68	850 62	18 06	496 43	749 41	42,729 09	12,495 69	68,326 00
Road district								
Special road construction (county)	11,017 91	1,557 41	33 10	907 10	1,372 12	78,233 73	22,878 63	116,000 00
School district	128,298 95	18,904 65	426 16	15,266 09	23,701 63	1,272,413 76	386,587 58	1,845,598 82
River improvement—district								
Drainage district								
Dyke district								
Port district								
Township	48,682 27	6,923 37	151 97	559 96	232 80	97,453 31	15,500 19	169,502 89
City	39,327 04	5,658 15	111 71	16,371 20	27,390 90	1,243,170 36	401,107 99	1,733,727 35
Reclamation revolving fund	6,017 68	850 62	18 06	496 43	749 41	42,729 09	12,495 69	68,326 00
Total	\$625,813 64	\$75,149 97	\$1,617 88	\$37,639 33	\$39,735 14	\$4,806,451 68	\$1,444,637 24	\$7,001,084 83

TAXES LEVIED IN STEVENS COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$7,523 41	\$719 57	.....	\$227 56	.....	\$32,446 06	\$14,813 66	\$75,730 25
State military	469 93	47 82	.....	15 12	.....	3,485 04	984 96	5,032 27
State highway, public	1,682 55	160 92	.....	50 90	.....	11,729 06	3,312 93	16,936 36
State highway, permanent	2,515 48	240 72	.....	76 13	.....	17,547 61	4,955 98	25,335 92
State school	8,001 99	765 38	.....	242 04	.....	55,783 65	15,756 16	80,549 17
State institutions of higher education	2,036 74	253 19	.....	79 75	.....	18,390 83	5,191 98	26,541 89
County general (current expenses)	10,374 86	992 28	.....	313 81	.....	72,325 20	20,428 79	104,434 94
County road and bridge	2,483 77	237 64	.....	75 13	.....	17,314 57	4,890 61	25,001 72
County school	6,370 29	609 33	.....	192 73	.....	44,407 04	12,543 06	64,123 06
County soldiers' and sailors' relief	97 53	9 33	.....	2 96	.....	679 86	192 02	981 69
County bonds, interest and sinking	2,632 00	251 74	.....	79 61	.....	18,347 86	5,182 44	26,463 65
County agricultural	447 50	42 81	.....	13 54	.....	3,120 33	981 35	4,505 62
County horticultural	252 40	24 14	.....	7 63	.....	1,739 60	496 98	2,540 75
State capitol building fund	839 69	79 36	.....	25 10	.....	5,733 99	1,633 67	8,361 81
Road districts, 1, 2 and 3	8,335 93	797 24	.....	222 82	.....	53,357 39	13,104 94	75,813 32
School district	24,301 39	2,314 14	.....	751 40	.....	161,371 90	52,368 67	241,007 50
River improvement—district .....	.....	.....	.....	.....	.....	39,665 54	.....	39,665 54
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....
Dike district	249 00	23 81	.....	7 53	.....	1,735 82	490 29	2,506 45
Anti-Tuberculosis .....	.....	.....	.....	.....	.....	.....	.....	.....
Port district .....	.....	.....	.....	.....	.....	.....	.....	.....
Township	830 31	86 96	.....	135 73	.....	17,034 89	11,864 96	30,074 87
City	829 69	79 36	.....	25 10	.....	5,733 99	1,633 67	8,361 81
Reclamation revolving fund .....	.....	.....	.....	.....	.....	.....	.....	.....
Total	\$30,394 55	\$7,736 71	.....	\$2,544 53	.....	\$902,090 82	\$170,746 42	\$963,933 06

TAXES LEVIED IN THURSTON COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$12,331 60	\$2,894 63	\$61 00	\$906 47	\$700 90	\$44,574 91	\$11,504 16	\$72,833 50
State military	823 11	192 96	4 07	24 43	46 72	2,946 33	766 93	4,866 57
State highway, public	2,748 92	645 26	13 60	51 09	156 22	10,026 41	2,563 72	16,256 82
State highway, permanent	4,110 63	964 88	20 33	123 16	233 00	14,891 64	3,834 62	24,277 86
State school	13,153 70	3,067 60	66 06	390 91	747 42	47,973 36	12,371 12	77,699 16
State institutions of higher education	4,316 06	1,013 12	21 35	123 27	245 23	15,741 22	4,026 45	25,401 75
County general (current expenses)	16,965 96	3,960 12	88 87	508 90	983 60	61,840 51	15,818 24	100,146 19
County road and bridge	3,853 62	904 57	19 06	114 62	219 00	14,054 67	3,686 06	22,760 50
County school	11,308 97	2,663 41	56 93	333 63	642 40	41,227 01	10,546 49	66,764 13
County soldiers' and sailors' relief	138 45	30 15	64	3 82	7 30	463 40	119 88	768 08
County bonds, interest	6,422 71	1,507 62	31 77	190 87	365 00	23,424 44	5,991 75	37,934 16
County indebtedness								
County sinking								
State capitol building fund	1,361 61	319 62	6 74	40 46	77 38	4,953 97	1,270 26	8,042 04
Road district	26,157 51	6,046 13	108 80	355 74	228 29	64,253 05	12,004 42	100,153 94
School district	45,155 85	9,873 23	232 33	1,488 71	2,728 59	166,568 96	43,061 20	269,188 96
River improvement—district								
Drainage district								
Dyke district								
Port district								
Township								
City—								
Olympia	2,080 17	314 17	99 01	997 76	1,745 45	63,624 53	21,719 07	90,530 16
Tumwater	125 92	12 60		21 80	510 55	1,940 18	554 68	3,105 73
Tenino	1,639 71	432 01	6 54	13 81		2,919 82	1,100 66	6,011 55
Bucoda	451 40	177 62	2 94	1 87		323 00	96 20	1,062 33
Reclamation revolving fund	1,361 61	319 02	6 74	40 46	77 38	4,866 97	1,270 26	8,042 04
Total	\$154,331 50	\$35,399 73	\$394 77	\$6,222 63	\$9,694 98	\$637,317 46	\$152,103 14	\$244,984 16

TAXES LEVIED IN WAHIAKUM COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general					\$10 00	\$9,800 80	\$2,149 40	\$11,760 20
State military					80	768 75	171 95	941 53
State highway, public					8 00	2,682 94	644 82	3,530 76
State highway, permanent					3 20	3,075 14	687 81	3,760 15
State school					10 40	9,894 19	2,250 38	12,239 97
State institutions of higher education					3 60	3,409 53	773 79	4,236 92
County general (current expenses)					24 00	23,083 52	5,158 57	28,240 00
County road and bridge					8 00	7,687 84	1,719 52	9,415 36
County school					8 00	7,687 84	1,719 52	9,415 36
County soldiers' and sailors' relief								
County bonds, interest								
County indebtedness					8 00	7,687 84	1,719 53	9,415 37
County sinking								
State capitol building fund					1 00	990 98	214 94	1,176 92
Road district					4 55	18,680 80	3,942 91	22,527 76
School district					42 50	23,039 25	6,986 96	30,167 83
River improvement—district								
Drainage district								
Dyke district								
Port district								
Township						38,407 55		38,407 55
City								
Reclamation revolving fund					27 00	1,150 74	641 43	1,819 17
All other funds					1 00	990 98	214 94	1,176 92
					20	538 37	107 76	646 73
						102 20	42 90	256 39
Total					\$155 85	\$160,747 70	\$29,131 34	\$190,624 96

TAXES LEVIED IN WALLA WALLA COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Truck and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$22,795 39	\$2,153 05	\$67 80	\$778 75	\$391 96	\$128,905 62	\$39,928 26	\$155,041 73
State military	1,526 05	144 90	5 88	53 13	26 24	8,639 66	2,008 57	12,887 73
State highway, public	5,059 81	478 10	19 49	172 86	87 00	28,612 74	6,643 07	41,073 07
State highway, permanent	7,592 10	717 38	29 24	259 37	130 54	43,932 58	9,987 75	61,628 96
State school	24,288 06	2,294 99	68 54	829 75	417 63	187,846 51	31,888 00	197,158 48
State institutions of higher education	8,069 00	762 44	31 06	275 66	138 74	45,629 36	10,593 85	65,500 13
County general (current expenses)	23,844 53	2,253 08	91 54	814 00	410 01	184,888 52	31,305 70	193,558 30
County road and bridge	19,075 64	1,802 47	73 47	651 68	328 00	107,870 80	25,044 58	154,846 64
County school	10,586 98	1,000 37	40 78	391 68	182 04	59,868 29	13,869 74	85,939 88
County soldiers' and sailors' relief	119 23	11 27	46	4 07	2 05	674 19	156 53	967 79
County bonds, interest	119 23	11 27	46	4 07	2 05	674 19	156 53	967 79
County indebtedness	3,290 56	310 88	12 67	112 41	56 53	18,607 71	4,320 19	26,711 05
County sinking								
State capitol building fund	2,532 29	239 38	9 75	86 51	43 54	14,319 85	3,324 67	20,555 89
Road district	14,764 15	1,395 07	56 86	504 38	253 86	83,489 79	19,384 00	119,848 11
School district	57,138 04	5,399 01	229 36	1,951 99	982 47	323,109 79	75,017 08	443,818 39
Road improvement—district	8,981 74	848 60	34 59	308 84	154 43	50,790 82	11,792 21	72,900 32
Drainage district								
Port district								
Township								
City	24,550 76	2,319 82	94 56	838 73	492 15	138,832 00	32,232 90	199,291 01
Reclamation revolving fund	2,532 29	239 38	9 75	86 51	43 54	14,319 85	3,324 67	20,555 89
Total	\$236,965 85	\$22,381 60	\$912 25	\$6,091 90	\$4,072 83	\$1,389,462 36	\$310,988 25	\$1,922,700 16

TAXES LEVIED IN WHATCOM COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$14,702 23	\$2,007 24	\$37 65	\$936 68	\$3,383 14	\$105,709 51	\$39,259 73	\$106,086 18
State military	8,979 47	183 59	2 50	65 60	225 15	7,035 24	2,612 55	11,053 46
State highway, public	3,266 76	446 86	8 36	219 17	751 49	23,430 96	8,720 65	36,892 25
State highway, permanent	4,901 79	649 22	12 55	828 96	1,127 95	35,244 96	13,069 39	56,373 92
State school	15,680 69	2,140 83	40 16	1,052 34	3,608 20	112,744 76	41,872 56	177,139 63
State institutions of higher education	5,166 07	705 31	13 23	346 70	1,138 77	37,144 20	13,795 09	58,359 37
County general (current expenses)	14,941 33	2,039 89	38 30	1,002 78	3,438 16	107,428 75	39,806 19	168,787 85
County road and bridge	8,853 43	1,208 72	23 67	594 16	2,037 27	63,656 44	23,641 53	100,014 23
County school	14,859 53	2,028 74	38 06	997 23	3,419 33	106,840 59	38,679 75	167,863 25
County soldiers' and sailors' relief	44 05	6 01	11	2 96	10 14	316 69	117 63	497 58
County bonds, interest	44 05	6 01	11	2 96	10 14	316 69	117 63	497 58
County indebtedness	1,771 31	241 83	4 54	118 87	407 59	12,796 62	4,729 30	20,009 95
County sinking	1,682 88	223 93	4 18	109 58	375 74	11,740 47	4,360 33	18,446 11
State capitol building fund	30,235 65	4,209 84	83 01	1,305 95	4,060 35	208,426 87	60,828 04	304,239 51
Road district	46,149 42	6,110 43	124 25	3,941 10	12,927 01	372,110 76	149,437 80	590,800 77
School district	50 50	.....	.....	.....	.....	8,470 00	.....	8,480 50
River improvement—district .....	.....	.....	.....	.....	.....	1,233 05	.....	1,233 05
Drainage district .....	.....	.....	.....	.....	.....	36,234 68	13,475 84	57,006 83
Dyke district	5,046 52	688 98	12 92	338 68	1,161 26	111,008 13	25,320 01	162,066 89
Port district	22,462 98	3,411 60	55 96	272 32	4,056 89	196,291 43	92,236 83	316,453 53
Township	13,387 05	1,538 63	34 12	3,124 72	9,870 80	11,740 47	4,360 33	18,446 11
City	1,632 88	223 93	4 18	109 58	375 74	2,312 56	.....	2,312 56
Reclamation revolving fund .....	.....	.....	.....	.....	.....	.....	.....	.....
All other funds .....	.....	.....	.....	.....	.....	.....	.....	.....
Total	\$205,806 59	\$28,088 60	\$536 86	\$14,920 35	\$48,804 21	\$1,502,142 38	\$377,553 99	\$2,437,862 95

TAXES LEVIED IN WHITMAN COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Line and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$42,375 68	\$4,719 91	\$163 54	\$583 05	.....	\$206,940 41	\$22,005 68	\$236,788 22
State military	2,888 39	314 81	10 90	38 89	.....	13,862 60	2,134 73	16,128 32
State highway, public	9,417 09	1,048 90	36 34	129 67	.....	46,868 13	7,112 59	63,782 62
State highway, permanent	13,418 96	1,464 64	51 79	184 64	.....	66,631 12	10,124 14	90,815 23
Permanent highway maintenance fund	706 26	78 66	2 72	9 71	.....	3,449 01	534 42	4,780 78
State school	45,200 34	5,064 53	174 44	631 92	.....	290,734 79	34,139 14	305,905 16
State institutions of higher education	14,876 91	1,667 25	57 43	204 72	.....	72,660 83	11,237 63	100,696 96
County general (current expenses)	28,364 82	3,159 96	109 48	390 27	.....	138,518 94	21,423 53	191,866 40
County road and bridge	22,015 54	2,453 15	84 96	302 91	.....	107,512 39	16,623 01	148,996 96
County school	14,716 63	1,687 96	56 75	202 34	.....	71,514 60	11,106 93	99,524 20
County soldiers' and sailors' relief	200 20	1,223 30	78	2 75	.....	977 68	151 21	1,354 92
County bonds, interest—								
Impr. road No. 1	4,655 22	519 68	18 01	64 19	.....	22,782 50	3,523 57	31,573 12
Impr. road No. 2	2,072 68	230 86	8 00	28 52	.....	10,121 91	1,566 47	14,027 44
Impr. road No. 4	3,395 87	378 24	13 11	46 72	.....	16,583 66	2,664 86	22,662 45
State capitol building fund	4,708 96	524 50	18 18	64 80	.....	22,996 12	3,556 61	31,869 17
Road district	38,625 41	4,144 89	153 67	305 06	.....	126,511 92	88,007 95	252,748 40
School district	87,982 22	9,364 71	339 33	1,574 07	.....	356,491 23	100,296 76	556,008 31
River improvement—district .....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district .....	.....	.....	.....	.....	.....	.....	.....	.....
Port district .....	.....	.....	.....	.....	.....	.....	.....	.....
Township	11,091 79	1,226 87	54 87	1,076 85	.....	69,424 80	61,556 38	144,440 56
City	4,708 97	534 50	18 17	64 90	.....	22,996 11	3,556 61	31,869 16
Reclamation revolving fund .....	.....	.....	.....	.....	.....	.....	.....	.....
Total	\$351,360 88	\$38,534 16	\$1,362 47	\$5,386 78	.....	\$1,594,338 74	\$406,215 40	\$2,398,207 48

TAXES LEVIED IN YAKIMA COUNTY, AS SHOWN BY TAX ROLLS FOR 1920.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$18,486 12	\$3,671 70	\$63 43	\$739 69	\$794 90	\$143,513 43	\$42,831 17	\$210,190 44
State military	1,234 18	245 13	3 57	49 33	53 07	9,561 35	2,966 20	14,032 86
State highway, public	4,110 99	816 32	11 86	164 50	176 77	31,914 85	9,547 12	46,742 63
State highway, permanent	6,162 04	1,223 90	17 81	246 56	264 97	47,537 62	14,310 38	70,063 43
State school	19,720 31	3,916 83	57 00	789 06	547 96	153,094 78	45,797 34	224,223 32
State institutions of higher education	6,499 44	1,230 90	18 79	390 07	279 43	50,457 17	15,063 96	73,899 83
County general (current expenses)	27,130 97	5,896 74	78 39	1,095 20	1,166 21	210,548 40	62,964 27	308,370 18
County road and bridge	19,477 24	3,669 83	53 44	739 34	794 53	143,444 50	42,910 50	210,069 43
County school	15,778 02	3,133 82	45 60	631 33	678 46	122,439 61	36,642 02	179,398 96
County soldiers' and sailors' relief	88 79	17 64	28	3 55	3 82	699 81	203 19	1,009 56
County bonds, interest	284 14	56 44	82	11 37	12 22	2,205 76	650 83	3,230 60
Donohue road bonds	14,175 86	2,815 50	40 93	567 30	609 55	110,047 64	32,920 07	161,176 23
Donohue bonds interest	1,544 96	306 85	4 46	61 82	66 42	11,993 91	3,587 92	17,596 34
State capitol building fund	2,059 93	409 14	5 95	82 43	88 53	15,991 89	4,788 86	23,421 80
Road district	37,327 68	6,576 39	95 60	379 04	823 13	245,234 66	50,904 27	341,340 77
School district	67,556 86	14,069 63	213 69	2,990 00	3,131 95	506,792 63	164,906 41	759,411 77
River improvement—district	115 12					18,404 88		18,520 00
Drainage district						2,423 04		2,423 04
Dyke district								
Port district								
Township	13,104 98	4,963 23	72 20	3,343 04	2,661 27	223,419 67	119,756 36	367,240 76
City	2,059 93	409 14	5 95	82 43	88 53	15,991 89	4,788 86	23,421 80
Reclamation revolving fund								
Total	\$255,907 06	\$32,890 43	\$779 80	\$12,196 63	\$12,561 99	\$2,066,077 21	\$655,331 79	\$3,065,773 51

TAXES LEVIED IN ADAMS COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	All Other Corporation Personal	All Other Real Property	All other Personal Property	Total
State general	\$18,354 87	\$2,252 41	\$40 50	\$54 63	\$234 60	\$33,750 08	\$1,755 02	\$59,467 06
State military	1,630 85	200 12	8 60	5 08	30 13	3,001 38	432 58	5,283 70
State highway, public	5,162 06	1,001 40	18 01	95 18	100 77	15,091 38	9,114 92	26,443 91
State highway, permanent	12,220 90	1,501 62	27 01	27 76	151 10	22,564 81	3,171 36	39,653 17
State school	42,546 78	5,343 80	54 30	124 85	527 62	60,143 75	11,283 62	141,086 02
State institutions of higher education	10,188 08	2,354 40	42 34	69 18	230 80	36,300 54	4,971 88	69,159 80
County general (current expenses)	24,448 05	3,024 04	54 38	76 08	304 24	45,263 66	4,355 38	70,520 80
County road and bridge	28,139 97	3,453 17	68 10	58 88	347 41	51,387 83	7,230 40	81,160 27
County school	9,447 84	1,459 40	20 85	29 15	116 64	17,387 81	2,448 10	30,400 51
County soldiers' and sailors' relief	227 38	27 80	50	70	2 81	418 46	38 92	736 67
County bonds, interest								
County indebtedness								
County sinking								
Veterans' compensation	8,154 24	1,000 64	17 90	25 16	100 67	15,006 92	2,112 89	26,413 51
Road district	96,273 20	11,637 68	211 40	232 00	1,089 18	181,976 30	21,848 57	312,708 63
School district	70,516 09	8,494 87	186 36	332 96	1,301 80	136,450 18	24,845 41	242,150 67
River improvement—district								
Drainage district								
Dyke district								
Fort district								
Township								
City	4,457 12	629 97	16 27	164 54	521 50	17,484 76	12,563 48	36,547 64
State capitol building fund	4,077 12	500 82	8 90	12 68	50 34	7,598 46	1,066 44	13,206 25
Reclamation revolving fund	4,077 12	500 82	8 90	12 58	50 34	7,598 46	1,066 44	13,206 25
Total	\$353,132 99	\$43,102 90	\$618 30	\$1,330 66	\$5,158 01	\$670,042 20	\$106,387 00	\$1,176,972 15

TAXES LEVIED IN ASOTIN COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$57 53			\$98 05	\$21 06	\$12,248 20	\$227 51	\$12,568 35
State military	5 23			2 55	1 91	1,091 23	20 63	1,121 60
State highway, public	25 40			12 39	9 30	5,450 27	100 46	5,597 82
State highway, permanent	38 10			18 60	13 95	8,170 29	150 69	8,391 63
State school	136 35			66 45	49 91	29,008 14	539 25	29,860 13
State institutions of higher education	60 14			29 33	22 01	12,854 97	237 86	13,204 81
County general (current expenses)	139 46			68 91	50 95	29,777 57	552 23	30,569 17
County road and bridge	34 94			17 26	12 77	7,459 25	138 37	7,662 59
County school	104 83			51 79	38 30	22,398 10	415 13	23,006 15
County soldiers' and sailors' relief	62			31	22	123 83	2 47	127 45
County bonds, interest	31 82			15 72	11 63	6,819 73	126 02	7,004 92
County indebtedness								
County circulating library	31			15	11	100 16	1 23	101 96
Road district	135 67			14 07	12 06	21,542 79	6,067 42	27,762 00
High school				76		1,906 12	336 83	2,243 26
School district	605 32			272 16	230 74	54,566 51	30,761 62	86,426 35
River improvement—district								
Drainage district								
Dyke district								
Port district								
Township								
City	12 94			163 37	110 74	17,953 01	3,954 41	22,194 47
State capitol building fund	12 70			6 19	4 65	2,690 65	50 23	2,773 42
Reclamation revolving fund	12 70			6 19	4 65	2,690 65	50 23	2,773 42
Veterans' compensation fund	25 40			12 39	9 29	5,450 23	100 46	5,597 82
Total	\$1,439 46			\$736 67	\$504 24	\$242,379 75	\$43,822 70	\$289,022 82

TAXES LEVIED IN BENTON COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Pullman Company	All Other Real Property	All Other Personal Property	Total
State general	\$11,768 04	\$1,147 79	\$16 90	.....	\$21 45	\$17,775 88	\$4,008 61	\$34,788 66
State military	1,029 70	100 43	1 48	.....	1 88	1,555 39	350 75	3,089 63
State highway, public	5,148 62	502 15	7 39	.....	9 86	7,776 96	1,753 77	15,186 16
State highway, permanent	7,845 36	765 18	11 27	.....	14 80	11,850 50	2,672 41	23,159 11
State school	27,458 76	2,678 14	39 43	.....	20 43	41,477 09	9,353 43	51,053 89
State institutions of higher education	12,307 41	1,200 88	17 67	.....	22 43	18,590 62	4,192 84	36,330 86
County general (current expenses)	24,516 75	2,391 30	35 21	.....	44 68	37,083 09	8,351 23	72,372 21
County road and bridge	11,277 71	1,099 95	16 19	.....	20 55	17,085 23	3,841 59	33,391 23
County school	13,729 35	1,339 07	19 72	.....	25 02	20,738 54	4,676 71	40,593 41
County soldiers' and sailors' relief	980 67	95 65	1 41	.....	1 70	1,481 32	334 05	2,894 89
County bonds, interest	980 67	95 65	1 41	.....	1 70	1,481 32	334 05	2,894 89
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....
State capitol building fund	2,647 81	258 20	3 90	.....	4 53	3,999 57	901 93	7,516 20
Road district	29,902 57	2,922 44	42 35	.....	54 17	41,719 13	6,253 09	80,798 95
School district	74,112 90	8,179 96	132 22	.....	107 67	124,838 63	32,778 09	249,765 16
Non-high school	2,683 11	197 33	1 99	.....	2 54	3,125 64	456 63	6,417 24
River improvement—district .....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district .....	.....	.....	.....	.....	.....	.....	.....	.....
Port district .....	.....	.....	.....	.....	.....	.....	.....	.....
Township .....	.....	.....	.....	.....	.....	.....	.....	.....
City	3,291 60	443 75	8 35	.....	9 91	14,273 36	9,324 00	27,990 37
Reclamation revolving fund	2,647 81	258 20	3 90	.....	4 53	3,999 57	901 93	7,516 20
Veteran compensation fund	5,148 62	502 15	7 39	.....	9 86	7,776 96	1,753 77	15,186 16
Horse Heaven water district .....	.....	.....	.....	.....	.....	.....	.....	.....
Total	\$237,927 93	\$24,177 72	\$683 03	.....	\$466 63	\$397,145 91	\$92,215 93	\$751,701 65

TAXES LEVIED IN CHELAN COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$7,606 20	\$733 02	\$93 69	\$127 81	.....	\$31,055 02	\$7,597 48	\$47,188 22
State military	673 02	64 86	6 08	11 81	.....	2,747 83	672 24	4,175 81
State highway, public	3,378 15	325 56	30 51	56 76	.....	13,792 51	3,374 28	20,967 77
State highway, permanent	5,046 30	490 18	45 93	85 47	.....	20,766 62	5,060 47	31,554 97
State school	17,962 21	1,731 05	162 22	301 88	.....	73,337 12	17,941 03	111,436 03
State institutions of higher education	7,901 49	761 48	71 36	132 77	.....	32,260 68	7,892 43	49,020 15
County general (current expenses)	28,516 90	2,748 23	257 54	479 19	.....	116,430 37	28,464 23	176,916 46
County road and bridge	12,603 15	1,214 50	113 32	211 77	.....	51,456 84	12,588 72	78,188 89
County school	10,060 73	969 57	90 86	169 06	.....	41,076 50	10,046 20	62,415 92
County soldiers' and sailors' relief	472 16	45 50	4 23	7 83	.....	1,927 78	471 62	2,929 25
County bonds, interest	8,099 43	780 56	73 15	136 10	.....	33,068 82	8,090 15	59,248 31
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....
County building fund	4,431 07	427 03	40 01	74 46	.....	18,091 45	4,428 10	27,490 02
Road district	26,311 14	2,535 68	245 68	248 25	.....	84,523 91	12,921 49	126,786 35
School district	53,770 13	5,133 13	516 53	890 36	.....	213,145 94	51,961 57	326,097 71
River improvement—district .....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district .....	.....	.....	.....	.....	.....	.....	.....	.....
Port district .....	.....	.....	.....	.....	.....	.....	.....	.....
Township .....	.....	.....	.....	.....	.....	.....	.....	.....
City	6,316 64	606 03	38 07	522 67	.....	75,304 75	35,068 82	118,484 01
State capitol building fund	1,677 64	161 68	15 15	28 19	.....	6,849 54	1,675 71	10,407 91
Reclamation revolving fund	1,677 64	161 68	15 15	28 19	.....	6,849 54	1,675 71	10,407 91
Veterans' compensation fund	3,354 91	323 32	30 30	56 37	.....	13,697 60	3,351 06	20,513 56
Total	\$199,898 91	\$19,295 20	\$1,825 31	\$3,498 49	.....	\$636,382 79	\$213,648 01	\$1,274,518 71

TAXES LEVIED IN CLALLAM COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$912 14	\$110 11	85 45	\$64 08		\$27,301 74	\$5,008 71	\$33,392 23
State military	84 85	10 24	51	5 96		2,533 77	2,465 42	5,104 26
State highway, public	407 28	49 17	2 43	28 61		12,136 08	2,200 45	14,010 02
State highway, permanent	600 68	73 24	3 62	42 02		13,132 18	3,321 88	22,189 72
State school	2,150 19	260 18	12 87	151 40		64,464 08	11,834 54	78,998 96
State institutions of higher education	907 29	116 77	5 78	67 85		28,941 84	1,311 59	36,411 86
County general (current expenses)	1,961 56	235 99	11 06	137 09		58,391 64	10,716 32	71,493 99
County road and bridge	1,697 00	204 86	10 14	119 21		50,776 34	9,318 54	62,125 00
County school	848 50	102 43	5 07	60 61		25,867 67	4,669 31	31,532 54
County soldiers' and sailors' relief	42 43	5 12	2 25	2 96		1,269 33	232 97	1,553 13
County bonds, interest	381 82	46 00	2 38	26 82		11,434 40	2,040 67	13,978 14
County circulating library	3 39	41	02	24		101 55	18 04	124 25
County sinking	1,272 75	153 66	7 02	89 41		38,061 51	6,968 89	46,963 61
County fair	68 73	8 30	41	4 93		2,066 40	377 40	2,536 97
Road district	3,701 06	446 79	21 65	54 44		81,315 48	11,217 96	96,799 77
School district	5,394 09	661 17	30 04	402 32		106,062 83	26,812 64	139,562 96
River improvement—district								
Drainage district								
Dyke district								
Port district								
County river improvement	97 56	11 78	68	6 85		2,919 68	685 82	3,672 19
City	1,156 43	130 62	9 44	499 50		49,945 37	23,618 27	75,368 63
State capitol building construction	203 64	24 58	1 22	14 31		6,068 04	1,118 23	7,455 01
Reclamation revolving fund	203 64	24 58	1 22	14 31		6,068 04	1,118 22	7,455 01
Veterans' compensation fund	398 80	48 14	2 38	28 01		11,632 30	2,189 87	14,569 40
Total	\$22,554 83	\$2,723 82	\$134 02	\$1,890 55		\$906,444 87	\$129,108 15	\$701,785 24

TAXES LEVIED IN CLARKE COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$4,716 11	\$928 74	.....	\$202 04	\$164 72	\$36,607 70	\$6,265 52	\$49,892 83
State military	2,198 74	84 25	.....	18 27	14 07	8,327 57	2,569 50	4,443 80
State highway, public	2,109 83	414 50	.....	90 27	73 67	16,273 63	2,802 40	21,863 95
State highway, permanent	3,155 50	630 07	.....	135 18	110 21	24,493 88	4,192 23	32,707 07
State school	11,215 76	2,209 95	.....	480 49	393 72	97,059 76	14,900 59	116,269 27
State institutions of higher education	4,639 05	2,070 55	.....	211 50	173 52	38,298 24	6,551 69	51,193 62
County general (current expenses)	12,719 53	2,405 98	.....	537 75	476 17	108,405 12	18,227 04	149,204 62
County road and bridge	6,550 79	1,247 98	.....	263 88	236 50	53,247 54	9,113 40	71,109 29
County school	8,574 74	1,684 97	.....	367 84	286 48	66,559 45	11,393 00	88,877 88
County soldiers' and sailors' relief	857 47	168 50	.....	36 73	23 86	6,055 06	1,129 13	8,867 73
County bonds	857 47	168 50	.....	36 73	23 86	6,055 06	1,129 13	8,867 73
County Donahue road bonds	5,144 84	1,010 88	.....	220 11	179 69	39,435 67	6,835 14	53,894 73
County auto park	857 47	168 50	.....	36 73	23 86	6,055 06	1,129 13	8,867 73
River and harbor	1,714 95	337 00	.....	73 47	59 90	13,311 86	2,273 36	17,779 57
Road district	12,841 10	2,672 46	.....	307 80	71 58	61,592 40	27,514 96	108,100 80
School district	27,861 63	5,635 30	.....	1,314 44	1,043 30	206,864 60	45,869 03	283,613 04
Road district—Donahue	2,668 20	534 49	.....	61 56	14 30	12,373 60	5,663 00	21,250 15
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district .....	.....	.....	.....	.....	.....	.....	.....	.....
Fort district (Vancouver)	2,540 22	608 18	.....	180 00	120 00	19,761 86	5,299 37	28,479 63
Township .....	.....	.....	.....	.....	.....	.....	.....	.....
City	5,564 02	1,617 82	.....	925 80	192 00	68,087 75	24,440 10	101,565 49
State capitol building fund	1,046 12	206 57	.....	44 82	86 54	8,120 25	1,880 80	10,843 10
Reclamation revolving fund	1,046 12	206 57	.....	44 82	86 54	8,120 25	1,880 80	10,843 10
Veterans' compensation fund	2,212 28	454 73	.....	94 77	77 27	17,172 34	2,969 11	22,980 49
Total	\$121,480 54	\$24,716 95	.....	\$5,765 09	\$4,600 00	\$606,147 27	\$201,221 30	\$1,285,880 85

TAXES LEVIED IN COLUMBIA COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$3,250 11	\$214 92	\$18 61	\$45 62	.....	\$18,759 62	\$4,539 23	\$26,848 11
State military	291 82	19 30	1 67	5 89	.....	1,694 40	407 67	2,410 65
State highway, public	1,453 40	96 11	6 82	29 35	.....	8,398 96	2,029 86	12,006 08
State highway, permanent	2,162 63	143 08	12 39	43 67	.....	12,484 40	3,020 81	17,867 23
State school	7,713 30	510 06	44 17	155 74	.....	44,521 07	10,772 66	63,717 00
State institutions of higher education	3,404 61	225 14	19 50	68 74	.....	19,651 36	4,755 00	28,124 85
County general (current expenses)	4,577 62	302 70	26 31	92 43	.....	26,422 00	6,393 29	37,814 25
County road and bridge	4,577 62	302 70	26 31	92 43	.....	26,422 00	6,393 29	37,814 25
County school	2,151 48	142 27	12 32	43 44	.....	12,418 35	3,004 54	17,772 70
Veterans' compensation fund	1,441 95	95 85	8 26	29 11	.....	8,322 93	2,013 89	11,911 49
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....
County fair	308 99	20 43	1 77	6 24	.....	1,783 49	431 54	2,532 46
State capitol building fund	720 98	47 68	4 13	14 56	.....	4,161 46	1,005 98	5,965 74
Road district	6,637 13	459 56	33 51	75 13	.....	35,337 06	6,549 72	49,067 51
School district	8,462 88	559 62	49 46	170 88	.....	48,947 67	11,320 57	69,910 08
River improvement—district .....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district .....	.....	.....	.....	.....	.....	.....	.....	.....
Port district .....	.....	.....	.....	.....	.....	.....	.....	.....
City—	.....	.....	.....	.....	.....	.....	.....	.....
Starbuck	91 62	5 21	.....	9 35	.....	1,130 10	643 72	1,880 01
Dayton	611 80	70 98	2 55	187 50	.....	12,172 35	8,310 20	21,855 87
Reclamation revolving fund	720 98	47 68	4 13	14 56	.....	4,161 46	1,005 98	5,965 74
Total	\$48,579 22	\$3,232 74	\$277 21	\$1,105 54	.....	\$236,968 71	\$73,690 05	\$413,468 47

Third Biennial Report

TAXES LEVIED IN COWLITZ COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$4,183 90	\$1,520 12	\$27 88	\$138 20	.....	\$30,076 31	\$3,016 86	\$38,983 22
State military	360 45	134 23	2 46	12 20	.....	2,655 90	266 40	3,440 54
State highway, public	1,862 47	676 58	12 30	61 62	.....	13,388 55	1,842 90	17,344 57
State highway, permanent	2,795 61	1,015 72	18 50	92 35	.....	20,006 51	2,015 81	26,084 59
State school	9,876 06	3,588 22	65 00	326 23	.....	70,994 89	7,121 26	91,973 35
State institutions of higher education	4,357 20	1,583 06	28 98	143 08	.....	31,832 07	3,141 82	40,577 08
County general (current expenses)	9,886 07	3,573 69	65 42	324 91	.....	70,707 40	7,062 43	91,599 92
County road and bridge	7,617 48	2,767 62	50 66	251 08	.....	54,758 89	5,492 38	70,986 95
County school	4,307 69	1,565 09	28 65	142 30	.....	30,966 14	3,106 11	40,115 98
County soldiers' and sailors' relief	215 19	78 19	1 43	7 11	.....	1,546 04	155 17	2,004 08
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness	2,685 16	975 59	17 86	89 70	.....	19,392 50	1,983 17	23,005 96
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....
Forest patrol .....	.....	.....	.....	.....	.....	2,145 12	.....	2,145 12
Road district	18,344 43	6,968 86	123 60	544 95	.....	139,500 85	9,597 04	174,776 73
School district	22,508 56	8,178 18	154 06	745 64	.....	129,812 71	15,895 75	177,224 90
River improvement—district .....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	6,458 02	.....	6,458 02
Dyke district .....	.....	.....	.....	.....	.....	108,346 72	.....	108,346 72
Port district	1,347 49	487 12	8 46	48 38	.....	9,983 87	944 74	12,704 99
Township .....	.....	.....	.....	.....	.....	.....	.....	.....
City	3,013 71	1,094 20	20 43	213 12	.....	18,956 91	7,923 53	30,914 90
Capitol building construction	923 62	335 56	0 14	30 51	.....	6,039 53	665 99	8,601 35
Reclamation revolving	923 62	335 56	6 14	30 51	.....	6,039 53	665 99	8,601 35
Veterans' compensation	1,845 33	670 46	12 28	60 98	.....	13,295 83	1,330 60	17,184 96
Total	\$97,013 04	\$35,248 23	\$651 06	\$3,253 08	.....	\$787,149 59	\$71,644 81	\$994,969 31

TAXES LEVIED IN DOUGLAS COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$2,017 75	\$287 19	\$1 07	\$180 15	.....	\$28,750 50	\$3,900 64	\$33,887 30
State military	258 83	25 48	.....	11 53	.....	2,573 08	2,337 15	3,006 13
State highway, public	1,204 17	127 38	47	57 73	.....	11,865 14	1,695 76	15,080 65
State highway, permanent	1,041 25	101 08	47	96 50	.....	17,707 71	2,528 64	22,545 98
State school	6,804 37	678 61	2 54	307 54	.....	63,208 83	8,960 50	80,072 39
State institutions of higher education	3,085 41	298 77	1 12	135 41	.....	27,829 14	3,953 87	35,253 72
County general (current expenses)	5,085 44	539 65	2 02	244 56	.....	50,285 04	7,141 46	63,676 33
County road and bridge	4,470 75	440 08	1 05	109 43	.....	40,968 66	5,823 53	51,924 08
County school	2,538 83	254 77	0 95	115 43	.....	23,730 28	3,371 52	30,061 31
County soldiers' and sailors' relief	58 83	5 79	0 02	2 62	.....	530 32	76 68	683 21
County bonds interest .....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness—L.I.D.	4,353 10	423 48	1 00	104 13	.....	39,910 01	5,670 28	50,557 65
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....
Road district	5,046 54	485 20	.....	261 23	.....	50,701 05	5,153 21	61,492 30
School district	11,431 02	1,130 61	3 51	683 21	.....	144,577 77	22,860 36	180,965 48
River improvement—district .....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district .....	.....	.....	.....	.....	.....	.....	.....	.....
Port district .....	.....	.....	.....	.....	.....	.....	.....	.....
Township .....	.....	.....	.....	.....	.....	.....	.....	.....
City	189 16	35 23	.....	74 11	.....	8,982 17	6,832 10	16,162 07
Capital building construction	647 04	63 70	24	23 86	.....	5,362 57	842 88	7,515 33
Reclamation revolving	647 04	63 70	24	23 86	.....	5,362 57	842 88	7,515 33
Veterans' compensation	1,244 17	127 37	48	57 73	.....	11,895 14	1,686 76	15,080 65
Total	\$62,549 40	\$5,183 13	\$18 62	\$2,579 22	.....	\$533,568 93	\$61,640 50	\$975,549 80

TAXES LEVIED IN FERRY COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$1,996 02	\$189 76		\$11 99		\$4,890 55	\$1,942 80	\$8,071 12
State military	172 29	10 63		1 06		408 43	106 31	8,707 31
State highway, public	870 00	83 97		9 30		2,062 37	649 90	3,571 00
State highway, permanent	1,806 70	126 12		7 97		3,087 60	835 02	6,894 41
State school	4,567 48	440 85		27 86		10,587 44	2,867 29	18,760 91
State institutions of higher education	2,013 78	194 37		13 27		4,773 77	1,272 99	8,267 18
County general (current expenses)	6,823 60	683 60		41 60		16,176 54	4,313 42	28,012 66
County road and bridge	3,890 57	324 36		21 49		7,966 40	2,124 36	13,796 16
County school	3,667 68	353 99		22 36		8,664 40	2,318 46	15,066 84
County soldiers' and sailors' relief	86 28	8 22		52		262 23	53 94	350 19
County bonds, interest								
County indebtedness	4,264 09	411 62		28 00		10,109 66	2,696 89	17,507 86
County sinking								
Veterans' compensation	844 41	81 50		5 16		2,001 70	533 79	3,466 66
Road district	8,086 87	780 52		50 98		16,210 92	3,944 35	29,072 04
School district	10,164 51	980 57		53 51		26,281 41	7,249 23	44,721 23
River improvement—district								
Drainage district								
Dyke district								
Port district								
Township								
City	266 06	25 70		15		4,563 28	2,446 88	7,801 09
Capitol building construction	424 34	40 96		2 69		1,006 91	268 24	1,743 04
Reclamation revolving	424 34	40 96		2 69		1,006 91	268 24	1,743 04
Total	\$49,296 46	\$4,758 70		\$294 88		\$130,047 51	\$33,104 77	\$307,601 85

TAXES LEVIED IN FRANKLIN COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$11,588 66	\$1,404 84	\$25 87	\$67 08	.....	\$11,518 48	\$2,848 87	\$27,448 45
State military	1,017 52	123 24	9 27	5 80	.....	1,010 91	250 11	3,410 04
State highway, public	5,140 91	623 21	11 47	29 76	.....	5,107 54	1,263 67	12,176 56
State highway, permanent	7,711 51	924 32	17 31	44 64	.....	7,661 45	1,865 54	15,265 17
State school	27,074 18	\$,292 09	60 43	156 73	.....	26,898 43	6,655 02	64,136 88
State institutions of higher education	11,911 86	1,444 01	26 40	68 94	.....	11,834 54	2,923 08	53,313 98
County general (current expenses)	30,011 06	3,638 10	66 98	173 73	.....	30,816 52	7,876 92	71,083 01
County road and bridge	19,290 45	2,338 49	43 06	111 66	.....	19,165 22	4,741 73	45,680 61
County school	8,063 33	977 47	18 00	46 68	.....	8,010 98	1,963 02	19,038 48
County soldiers' and sailors' relief .....	.....	80 58	57	1 48	.....	253 80	62 82	606 31
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking	6,755 49	819 05	15 08	30 11	.....	6,719 54	1,690 79	16,008 16
State capitol building	2,517 41	305 17	5 66	14 57	.....	2,501 06	618 80	5,982 68
Road district	37,514 24	4,398 44	84 09	88 82	.....	32,604 30	5,967 15	79,977 90
School district	64,523 64	8,220 60	104 18	501 66	.....	66,380 14	17,106 69	165,846 80
River improvement—district .....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district .....	.....	.....	.....	.....	.....	.....	.....	.....
Port district .....	.....	.....	.....	.....	.....	.....	.....	.....
Township .....	.....	.....	.....	.....	.....	.....	.....	.....
City— .....	.....	.....	.....	.....	.....	.....	.....	.....
Connell	1,609 30	294 68	6 10	7 37	.....	1,481 82	2,004 47	5,483 50
Kahotus	179 14	9 18	23	.....	.....	590 65	450 53	925 44
Pasco	6,025 22	1,108 96	11 00	396 44	.....	18,069 52	7,060 73	32,066 90
Reclamation	2,517 41	395 17	5 62	14 57	.....	2,501 06	618 80	5,982 68
Veterans' compensation	5,164 79	610 84	11 24	29 14	.....	5,062 12	1,237 59	11,925 22
Total	\$248,742 68	\$30,824 06	\$675 62	\$1,739 08	.....	\$255,206 78	\$61,744 94	\$903,832 22

TAXES LEVIED IN GARFIELD COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$639 04	\$90 25	\$2 36	.....	.....	\$13,343 84	\$4,895 26	\$18,740 75
State military	48 52	2 70	.....	.....	.....	1,200 95	434 28	1,696 97
State highway, public	235 88	13 21	1 03	.....	.....	5,893 81	2,107 03	8,183 46
State highway, permanent	359 36	30 17	1 55	.....	.....	8,896 90	3,216 85	12,498 83
State school	1,257 75	70 57	5 52	.....	.....	31,185 05	11,258 93	43,728 42
State institutions of higher education	557 00	31 25	2 45	.....	.....	13,788 65	4,986 10	19,365 45
County general (current expenses)	898 40	50 40	3 93	.....	.....	22,239 75	8,042 10	31,234 58
County road and bridge	718 73	40 34	3 10	.....	.....	17,791 90	0,483 70	24,067 67
County school	339 36	20 17	1 55	.....	.....	8,896 90	3,216 85	12,498 83
County soldiers' and sailors' relief	35 94	2 02	1 16	.....	.....	889 58	321 08	1,249 38
County bonds, interest	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness	.....	.....	.....	.....	.....	.....	.....	.....
County sinking	.....	.....	.....	.....	.....	.....	.....	.....
Veterans' compensation	235 38	13 21	1 03	.....	.....	5,893 81	2,107 03	8,183 46
Road district	1,253 37	70 18	5 25	.....	.....	32,963 23	8,304 97	42,586 90
School district	1,416 55	92 81	7 35	.....	.....	33,658 07	14,895 19	50,289 77
River improvement—district	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district	.....	.....	.....	.....	.....	.....	.....	.....
Port district	.....	.....	.....	.....	.....	.....	.....	.....
Township	.....	.....	.....	.....	.....	.....	.....	.....
City	948 85	53 97	38 30	.....	.....	8,822 22	11,358 63	21,221 87
Capitol building construction	118 59	6 65	52	.....	.....	2,935 65	1,061 56	4,122 97
Reclamation revolving	118 59	6 65	52	.....	.....	2,935 65	1,061 56	4,122 97
High school	146 30	5 39	43	.....	.....	2,802 50	1,794 58	3,699 30
Total	\$9,427 11	\$620 84	\$75 07	.....	.....	\$214,003 04	\$84,366 30	\$808,401 36

TAXES LEVIED IN GRANT COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$10,255 23	\$1,256 88	\$88 59	\$19 29	.....	\$22,594 59	\$3,152 28	\$37,316 96
State military	914 15	112 04	3 44	1 72	.....	2,014 05	250 98	3,324 38
State highway, public	4,578 41	551 12	17 23	8 01	.....	10,057 17	1,407 32	16,059 86
State highway, permanent	6,875 29	842 62	25 86	12 94	.....	15,147 69	2,113 34	25,017 74
State school	24,370 81	2,986 85	91 69	45 85	.....	53,693 80	7,491 10	88,680 19
State institutions of higher education	10,716 24	1,313 37	40 32	20 16	.....	23,610 08	3,293 94	38,904 11
County general (current expenses)	50,295 43	2,499 63	76 73	39 37	.....	44,965 31	6,299 16	74,214 63
County road and bridge	13,750 59	1,685 25	51 74	25 86	.....	30,235 37	4,236 66	50,085 47
County school	6,148 51	733 19	23 12	11 55	.....	13,539 53	1,859 01	22,362 22
County soldiers' and sailors' relief	153 64	18 83	58	29	.....	338 50	47 22	569 06
County bonds, interest .....	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness .....	.....	.....	.....	.....	.....	.....	.....	.....
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....
Veterans' compensation fund	4,559 20	558 77	17 16	8 57	.....	10,044 86	1,401 41	16,539 97
Road district	22,460 65	2,552 63	79 70	39 85	.....	49,632 96	4,922 23	79,687 91
School district	46,723 47	5,715 50	219 11	109 55	.....	104,972 81	16,759 63	174,500 66
High school	2,301 95	344 24	5 19	2 60	.....	6,406 54	682 05	10,243 57
River improvement—dist-ict .....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district .....	.....	.....	.....	.....	.....	.....	.....	.....
Port district .....	.....	.....	.....	.....	.....	.....	.....	.....
Township .....	.....	.....	.....	.....	.....	.....	.....	.....
City	5,138 95	553 79	52 76	26 37	.....	12,238 96	7,068 08	25,098 86
Pest fund	430 04	53 12	1 37	60	.....	929 25	90 51	1,504 96
Reclamation revolving fund	2,261 53	279 62	8 58	4 30	.....	5,026 66	701 30	8,301 96
State capitol building fund	2,261 52	279 62	8 58	4 30	.....	5,026 66	701 30	8,301 96
Total	\$84,332 70	\$22,667 07	\$761 75	\$380 89	.....	\$410,525 10	\$62,517 51	\$981,656 02

TAXES LEVIED IN GRAYS HARBOR COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$4,753 36	\$1,320 43	\$10 72	\$118 70	\$454 87	\$61,596 34	\$18,118 12	\$86,372 56
State military	4,420 61	116 64	95 06	10 50	40 25	5,460 54	1,008 24	7,642 96
State highway, public	2,117 35	588 18	4 73	58 57	202 62	27,437 88	8,070 65	38,474 96
State highway, permanent	3,162 79	878 68	7 13	78 98	302 66	40,984 85	12,055 30	57,470 98
State school	11,948 45	8,124 68	25 86	280 88	1,073 64	145,769 14	43,874 80	204,892 92
State institutions of higher education	4,948 27	1,373 18	11 15	128 44	1,073 64	64,087 01	18,841 71	88,829 90
County general (current expenses)	15,086 05	4,176 83	33 40	276 45	1,438 87	164,833 88	57,811 79	273,316 37
County road and bridge	8,167 35	2,298 78	18 42	208 94	781 87	108,888 68	31,180 80	148,408 47
County school	6,760 50	1,877 68	13 24	168 80	644 94	87,005 44	25,768 51	122,843 41
County soldiers' and sailors' relief	1,516 73	326 88	1 64	30 30	78 16	10,588 56	2,113 06	14,640 63
County bonds, interest	12,383 71	3,440 04	27 92	309 23	1,185 06	160,473 26	47,302 06	226,021 27
County indebtedness								
County sinking								
State capitol building fund	1,051 54	292 10	2 37	28 20	100 03	13,036 38	4,008 08	19,107 20
Road district	16,029 31	2,943 84	30 57	337 41		163,321 13	23,464 06	210,735 61
School district	26,866 06	7,406 05	66 72	581 84	2,510 07	234,360 99	91,866 20	425,710 08
River improvement—district								
Drainage district								
Dyke district								
Fort district								
Township	4,124 50	1,146 73	9 51	102 99	394 69	53,440 98	15,721 06	74,945 25
City	10,670 27	8,525 08	36 84	163 74	5,841 82	248,568 14	136,557 70	410,868 54
Reclamation revolving fund	1,051 64	292 10	2 37	30 20		163,321 13	23,464 06	19,107 20
Veterans' compensation fund	2,108 06	544 21	4 74	62 51	201 25	27,253 67	8,016 17	38,514 63
Total	\$131,737 12	\$40,283 99	\$809 63	\$81,004 19	\$15,880 14	\$1,718,717 50	\$654,741 55	\$2,464,714 12

TAXES LEVIED IN ISLAND COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general				\$7 43		\$5,511 42	\$900 14	\$6,413 99
State military				66		499 89	79 99	579 54
State highway, public				3 31		2,449 53	400 08	2,852 92
State highway, permanent				4 96		3,674 30	600 07	4,279 32
State school				17 52		12,983 47	2,120 24	15,120 23
State institutions of higher education.				7 75		5,756 37	940 13	6,704 24
County general (current expenses).				28 44		19,596 23	3,200 86	22,823 03
County road and bridge				9 92		7,343 59	1,200 12	8,568 03
County school				16 53		12,247 06	2,000 24	14,264 43
County soldiers' and sailors' relief.								
County bonds, interest								
County indebtedness				3 31		2,449 54	400 08	2,852 88
County sinking								
State capitol building fund.				1 66		1,224 76	200 01	1,425 43
Road district				10 71		22,023 50	3,123 31	25,156 52
School district				54 81		36,216 12	5,964 15	42,255 06
River improvement—list let								
Drainage district						9,466 62		9,466 62
Dyke district								
Port district				21 65		1,691 30	738 70	2,449 65
Township								
City								
Veterans' compensation fund				3 31		2,449 53	400 01	2,852 85
Reclamation revolving fund				1 66		1,224 76	200 01	1,425 43
All other funds						96 13		96 13
Total				\$191 62		\$146,868 72	\$22,485 53	\$169,573 92

TAXES LEVIED IN KITSAP COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$90 40		\$3 82	\$231 10		\$19,050 57	\$2,711 00	\$23,053 40
State military	5 37		34	19 68		1,695 91	241 81	1,962 61
State highway, public	26 94		1 70	96 50		8,497 35	1,209 11	9,883 60
State highway, permanent	40 41		2 57	147 80		12,746 00	1,813 60	14,760 53
State capital building fund	13 44		85	40 19		4,339 75	608 28	4,906 51
Reclamation revolving fund	13 44		85	40 19		4,339 75	608 28	4,906 51
State school	143 33		9 07	524 64		45,218 05	6,434 17	53,350 20
Veterans' compensation fund	26 82		1 70	96 17		8,461 65	1,204 03	9,762 37
State institutions of higher education	63 14		3 90	231 04		19,913 42	2,833 53	23,045 11
County general (current expenses)	226 36		14 32	828 47		71,406 33	10,160 35	82,696 02
County road and bridge	84 80		5 37	310 68		29,777 36	3,810 31	30,966 51
County school	141 48		8 95	517 79		44,628 04	6,350 85	51,647 51
County soldiers' and sailors' relief	1 70		11	6 21		17,851 54	76 21	17,927 77
County bonds, interest, road	55 59		3 50	207 12		17,851 54	2,540 14	20,693 00
County indebtedness	28 30		1 70	103 58		8,995 78	1,270 07	10,339 50
County agricultural	6 70		43	24 86		2,142 18	804 82	2,479 08
						Prorated		
Road district	226 34		14 33	464 83		50,322 08	7,188 90	58,217 42
School district	375 38		29 04	2,981 01		231,674 13	33,139 16	268,449 02
River improvement—district								
Drainage district								
Dyke district				43 55		4,511 31	644 47	5,160 33
Port district								
Township				1,020 70		63,474 07	9,067 72	73,562 40
City								
Total	\$1,541 12		\$103 72	\$7,808 27		\$946,618 57	\$92,200 65	\$749,368 33

TAXES LEVIED IN KITTITAS COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$13,613 37	\$2,172 05	\$43 44	\$173 61		\$98,433 55	\$6,311 34	\$50,746 96
State military	1,211 41	198 34	8 87	15 36		2,530 20	561 63	4,515 81
State highway, public	6,051 04	965 73	19 31	76 72		12,638 54	2,805 35	22,556 69
State highway, permanent	9,079 57	1,449 07	28 97	115 13		18,964 06	4,209 41	33,846 21
State school	32,312 23	5,155 93	103 11	409 71		67,439 01	14,930 39	130,451 37
State institutions of higher education	14,219 06	2,299 33	45 38	180 28		29,698 05	6,502 15	53,054 85
County general (current expenses)	34,982 92	5,579 97	111 56	448 31		73,025 45	16,309 20	131,332 50
County road and bridge	13,433 44	2,143 94	42 86	170 33		29,057 79	6,227 03	50,076 20
County school	14,878 74	2,374 90	47 27	188 65		31,076 51	6,897 98	55,463 97
County soldiers' and sailors' relief	88 96	18 40		1 06		175 36	38 93	312 98
County bonds, interest								
County indebtedness								
County sinking								
State capitol building fund	8,022 59	492 35	9 05	33 32		6,313 02	1,401 29	11,267 17
Road district	19,519 51	3,119 12	63 69	169 56		38,300 86	4,940 65	61,123 39
School district	57,070 74	8,391 26	166 78	1,007 99		145,301 91	39,017 37	252,554 05
River improvement—district								
Drainage district								
Dyke district								
Port district								
Township								
City	5,853 41	1,030 59	14 04	627 71		55,737 11	24,965 78	68,238 64
Reclamation revolving fund	3,092 52	482 38	9 65	38 32		6,313 02	1,401 28	11,267 17
Veterans' compensation fund	6,067 04	968 68	19 32	76 80		12,461 08	2,808 12	22,579 04
Total	\$235,000 47	\$37,291 87	\$728 30	\$1,731 86		\$553,215 12	\$139,368 88	\$968,336 09

TAXES LEVIED IN KLICKITAT COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$0,250 50	\$428 40	.....	.....	.....	\$23,876 01	\$5,381 05	\$37,945 45
State military	4,234 75	38 10	.....	.....	.....	2,037 54	470 84	3,370 77
State highway, public	4,123 60	190 82	.....	.....	.....	2,368 08	2,368 08	14,808 90
State highway, permanent	6,185 50	280 24	.....	.....	.....	15,381 70	3,595 03	25,348 31
State school	21,987 84	1,016 58	.....	.....	.....	54,279 63	12,707 78	90,024 31
State institutions of higher education	19,746 84	451 04	.....	.....	.....	24,080 01	5,664 80	30,942 78
County general (current expenses)	16,082 20	744 22	.....	.....	.....	39,733 01	9,475 07	45,305 50
County road and bridge	14,582 77	674 89	.....	.....	.....	38,027 40	8,475 55	59,780 55
County school	7,160 18	331 34	.....	.....	.....	17,680 54	4,161 52	29,342 58
County soldiers' and sailors' relief	.....	.....	.....	.....	.....	.....	.....	.....
County bonds' interest	.....	.....	.....	.....	.....	.....	.....	.....
County indebtedness	.....	.....	.....	.....	.....	.....	.....	.....
County sinking	.....	.....	.....	.....	.....	.....	.....	.....
Road district	22,380 55	1,085 80	.....	.....	.....	52,245 00	11,832 00	87,533 11
School district	34,238 01	1,082 36	.....	.....	.....	96,367 08	27,680 30	162,858 41
River improvement—district	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district	.....	.....	.....	.....	.....	.....	.....	.....
Port district	.....	.....	.....	.....	.....	.....	.....	.....
Township	.....	.....	.....	.....	.....	.....	.....	.....
City	642 25	20 40	.....	.....	.....	9,710 45	5,825 38	10,277 54
Local improvement district No. 2	412 37	19 09	.....	.....	.....	1,018 77	239 07	3,089 00
State capitol building fund	2,061 83	96 41	.....	.....	.....	5,083 85	1,184 34	8,440 43
Reclamation revolving fund	2,061 83	96 41	.....	.....	.....	5,083 85	1,184 34	8,440 43
Veterans compensation fund	4,128 66	190 82	.....	.....	.....	10,187 70	2,366 08	16,968 90
Total	\$155,943 43	\$7,210 17	.....	.....	.....	\$404,901 08	\$102,630 94	\$970,965 02

TAXES LEVIED IN LEWIS COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$5,737 37	\$1,581 79	\$31 05	\$241 02	\$158 93	\$48,453 20	\$10,111 47	\$66,314 42
State military	516 54	142 42	2 80	21 70	14 27	4,362 65	910 42	5,970 84
State highway, public	2,554 34	704 23	13 32	107 30	70 58	21,571 89	4,501 73	29,923 80
State highway, permanent	3,883 70	1,056 04	20 75	161 05	105 93	32,376 39	6,756 48	44,311 34
State school	13,568 22	3,749 01	73 40	571 23	375 73	114,839 66	23,965 34	157,172 79
State institutions of higher education	6,007 75	1,656 83	32 51	262 37	166 00	50,736 63	10,587 09	69,439 58
County general (current expenses)	12,040 24	3,838 26	65 43	507 80	334 07	102,104 45	21,307 69	139,743 03
County road and bridge	8,689 02	2,381 70	46 70	285 70	238 70	72,966 27	15,225 32	99,562 74
County school	10,551 48	2,949 03	57 10	443 25	291 55	89,109 34	18,505 80	121,957 55
County soldiers' and sailors' relief	439 65	121 31	2 86	15 47	13 15	3,712 89	774 82	5,061 57
County bonds, interest	1,318 88	363 63	7 14	56 41	36 44	11,136 67	2,334 47	15,244 69
County indebtedness								
County sinking								
Veterans' compensation fund	2,554 34	704 23	13 32	107 30	70 58	21,571 89	4,501 73	29,923 80
Road district	17,849 56	4,921 10	96 40	749 83	43 20	151,186 86	31,457 90	204,305 08
School district	34,949 56	9,635 54	180 15	1,406 16	965 69	286,569 39	61,564 73	404,372 24
River improvement—district								
Drainage district								
County highway No. 2	1,143 06	315 14	6 19	46 02	31 53	9,653 51	2,014 55	13,212 07
Port district								
Southwest Washington Fair	989 20	272 72	5 35	41 56	27 33	8,354 00	1,743 96	11,432 52
City	9,657 06	2,745 30	53 40	413 31	275 16	64,009 65	17,549 79	115,100 15
Reclamation revolving fund	1,283 76	353 63	6 95	53 93	35 47	10,841 64	2,262 49	14,538 17
State Capitol building fund	1,283 76	353 63	6 95	53 93	35 47	10,841 64	2,262 49	14,538 17
Total	\$135,298 55	\$37,801 58	\$732 24	\$6,063 64	\$3,268 43	\$1,143,482 62	\$238,446 57	\$1,564,225 63

TAXES LEVIED IN OKANOGAN COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$3,413 61	\$330 87		\$124 67		\$18,039 02	\$4,875 20	\$27,693 97
State military	311 68	30 21		11 35		1,729 27	445 13	2,527 67
State highway, public	1,528 71	148 17		55 83		8,461 65	2,163 24	12,397 60
State highway, permanent	2,283 64	221 54		83 47		12,681 32	3,204 26	18,580 23
State school	8,088 78	784 01		246 42		44,878 08	11,552 09	66,596 98
State institutions of higher education	3,600 56	349 57		131 72		20,010 13	5,150 74	30,248 72
County general (current expenses)	11,873 44	1,150 84		433 64		65,878 96	16,967 20	96,292 08
County road and bridge	4,462 54	431 56		162 02		24,703 86	6,358 95	36,109 53
County school	7,346 69	712 08		268 31		40,761 86	10,492 23	59,580 72
County soldiers' and sailors' relief	74 21	7 19		2 71		411 74	105 95	601 83
County bonds, interest								
County indebtedness								
County sinking								
Road district	10,158 85	984 66		244 13		48,755 18	10,305 25	70,448 07
School district	23,067 42	2,235 00		956 61		142,030 09	37,460 99	205,750 71
River improvement—district								
Drainage district								
Dyke district								
Port district								
Township								
City	544 89	52 80		344 02		20,778 89	11,210 31	32,925 91
Reclamation revolving	756 93	73 37		27 04		4,189 66	1,061 02	6,138 02
Capitol building	756 93	73 37		27 04		4,189 66	1,061 02	6,138 02
Veterans' compensation	1,513 87	146 73		55 29		8,309 31	2,162 04	12,277 24
Total	\$79,790 75	\$7,732 57		\$3,225 10		\$446,532 38	\$124,085 70	\$982,256 50

TAXES LEVIED IN PACIFIC COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$2,049 55	\$207 24	\$2 50	\$98 64	\$35 00	\$27,427 48	\$1,057 83	\$36,008 98
State military	177 44	22 91	8 22	8 40	7 34	2,351 52	519 37	3,067 26
State highway, public	916 23	118 31	1 15	43 07	37 86	12,142 50	2,081 90	15,941 74
State highway, permanent	1,374 73	177 52	1 72	65 52	58 86	18,219 09	4,024 00	23,919 44
State school	4,732 30	611 08	5 93	235 55	195 73	62,716 48	13,852 01	82,339 08
State institutions of higher education	2,113 00	272 96	2 05	100 69	87 40	28,003 21	6,184 99	36,704 90
County general (current expenses)	5,615 64	725 14	7 04	297 65	232 20	74,423 22	16,437 65	97,708 00
County road and bridge	2,017 04	337 93	3 28	124 73	108 24	34,668 20	7,690 30	45,534 81
County school	2,442 57	315 41	3 06	116 41	101 08	32,370 99	7,149 49	42,499 16
County soldiers' and sailors' relief	348 94	45 06	4 43	16 63	14 43	4,624 43	1,021 39	6,071 31
County bond interest, county bond redemption	3,735 30	482 34	4 68	178 03	154 49	49,503 33	10,933 66	64,991 83
County indebtedness								
County sinking								
Road district	7,892 32	988 90	8 83	163 68	101 20	96,379 96	11,671 84	117,206 75
School district	14,515 10	1,722 52	16 49	930 88	984 48	173,342 14	53,414 10	244,925 71
River improvement—district								
Drainage district								
Dyke district								
Port district								
Township								
City	2,154 71	353 05	5 56	649 59	680 42	49,721 28	35,685 70	89,250 31
Veterans' Compensation	896 21	114 44	1 11	42 34	36 05	11,744 89	2,594 00	15,419 00
Reclamation revolving	443 06	57 21	56	21 12	18 32	5,871 87	1,296 00	7,709 04
State capitol building								
Fire patrol	443 06	57 21	56	21 12	18 32	5,871 87	1,296 00	7,709 04
Total	\$52,477 20	\$1,698 13	\$65 86	\$3,074 61	\$2,020 66	\$700,640 15	\$182,482 38	\$646,329 99

TAXES LEVIED IN PEND OREILLE COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$3,073 16	\$341 23	.....	\$2 12	.....	\$8,532 79	\$8,637 16	\$15,701 76
State military	273 20	30 28	.....	19	.....	761 74	328 16	1,393 57
State highway, public	1,366 81	151 53	.....	94	.....	3,811 28	1,641 90	6,972 54
State highway, permanent	2,051 19	227 38	.....	1 41	.....	5,719 30	2,463 88	10,463 16
State school	7,295 38	898 73	.....	5 03	.....	20,341 58	8,763 14	57,213 86
State institutions of higher education	3,207 96	353 62	.....	2 20	.....	8,944 05	3,953 35	16,968 77
County general (current expenses)	10,457 34	1,162 57	.....	7 22	.....	29,241 64	12,597 28	53,408 05
County road and bridge	5,044 41	539 20	.....	3 47	.....	14,065 23	6,059 29	25,731 80
County school	3,333 66	369 55	.....	2 30	.....	9,295 19	4,004 36	17,005 05
County soldiers' and sailors' relief .....	.....	.....	.....	.....	.....	.....	.....	.....
County bonds, interest and county in- debtedness	1,239 75	140 76	.....	87	.....	3,540 43	1,525 22	6,477 08
County sinking .....	.....	.....	.....	.....	.....	.....	.....	.....
Capitol building construction	682 73	75 68	.....	47	.....	1,903 63	820 08	3,482 59
Road district	10,098 60	1,117 59	.....	7 18	.....	26,017 89	10,463 34	47,674 50
School district	17,396 64	1,892 78	.....	12 19	.....	48,796 56	22,877 05	90,945 22
River improvement—district .....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....
Dyke districts 1 and 2 .....	.....	.....	.....	.....	.....	2,407 76	.....	2,407 76
Port district .....	.....	.....	.....	.....	.....	.....	.....	.....
City—Newport, Ione, Metaline Falls	972 77	104 28	.....	53	.....	7,426 52	4,918 98	13,423 08
Reclamation revolving	692 73	75 68	.....	47	.....	1,903 63	820 08	3,482 59
Animal pest	439 96	55 43	.....	34	.....	1,394 10	600 57	2,580 42
Timber patrol .....	.....	.....	.....	.....	.....	11,046 30	.....	11,046 30
Veterans' compensation	1,355 32	151 35	.....	94	.....	3,906 90	1,688 67	6,963 18
Total	\$99,076 70	\$7,539 63	.....	\$47 87	.....	\$299,007 12	\$67,072 76	\$872,794 08

TAXES LEVIED IN PIERCE COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$12,488 09	\$6,088 97	\$55 04	\$1,916 52	\$2,296 29	\$147,361 86	\$40,954 44	\$212,116 91
State military	1,065 92	524 80	4 78	201 04	286 50	12,773 90	3,559 66	18,436 69
State highway, public	5,541 55	2,678 58	24 42	850 40	1,462 06	65,361 82	18,165 29	94,064 12
State highway, permanent	8,312 38	4,017 86	36 82	1,278 04	2,193 10	98,043 29	27,247 92	141,126 17
State school	29,185 52	14,107 16	128 59	4,476 94	7,700 22	344,240 72	95,670 52	485,509 67
State institutions of higher education	12,851 88	6,212 13	56 62	1,971 40	3,390 51	151,537 45	42,128 79	218,199 13
County general (current expenses)	33,473 23	16,179 67	147 45	5,134 51	8,351 47	394,513 94	109,725 69	568,304 09
County road and bridge	16,061 72	7,773 26	70 85	2,468 80	4,242 84	180,638 38	52,716 04	273,034 01
County school	25,104 21	11,931 84	108 76	3,788 57	6,512 84	200,739 65	80,918 11	419,101 86
County soldiers' and sailors relief	1,181 06	554 28	5 33	181 17	311 61	13,917 21	3,871 59	20,052 27
County bonds, interest	12,012 30	5,806 28	52 83	1,845 63	3,160 28	141,684 16	39,376 38	203,943 96
County indebtedness	10,663 29	5,154 23	46 98	1,635 75	2,813 37	125,773 61	34,954 42	181,040 65
Metropolitan park	5,376 64	2,599 01	23 69	824 79	1,418 83	63,420 56	17,625 68	91,289 30
State capitol building construction	2,714 80	1,312 23	11 96	416 43	1,718 26	33,020 88	8,809 15	46,001 71
School district	13,718 32	6,630 91	60 14	2,104 33	3,619 40	161,808 45	44,968 84	252,908 60
River improvement—district	81,124 04	39,212 25	357 41	12,744 06	21,038 52	956,851 15	265,925 67	1,377,318 10
Drainage district	4,686 74	2,392 02	21 53	749 53	1,298 27	57,637 59	10,018 48	82,965 08
Dyke district	4,510 15	2,190 02	2 36	88 83	141 61	6,331 14	1,759 51	9,113 14
Port district	11,195 05	5,411 27	49 33	691 83	1,190 94	139,198 89	14,784 24	76,573 05
T. B. hospital	3,616 08	1,747 64	15 03	1,717 27	2,653 67	132,044 82	36,687 56	100,068 98
Cities	79,719 20	38,493 06	37 61	12,153 71	21,054 02	947,650 49	11,583 31	61,392 26
State reclamation revolving	2,714 81	1,312 23	11 96	416 43	1,718 26	33,020 88	8,809 15	46,001 71
State veterans' compensation	5,421 06	2,621 76	33 00	832 01	1,431 05	58,079 56	17,779 06	92,088 39
County ferries	2,644 30	1,423 45	12 97	431 64	776 61	34,727 51	9,681 45	49,088 13
Forest patrol	84 93	41 05	3 74	13 02	22 40	986 39	278 39	1,441 92
Total	\$386,549 79	\$186,548 73	\$1,700 50	\$59,196 02	\$101,887 85	\$4,551,285 28	\$1,265 077 03	\$6,552,245 31

TAXES LEVIED IN SAN JUAN COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general				\$35 35		\$2,532 36	\$909 92	\$3,577 63
State military				3 14		290 59	80 86	344 50
State highway, public				15 70		1,302 56	404 31	1,722 96
State highway, permanent				23 62		1,969 23	607 95	2,560 80
State school				83 90		6,967 16	2,161 94	9,213 09
State institutions of higher education				36 91		3,061 81	950 09	4,048 81
County general (current expenses)				117 68		9,761 60	3,029 06	12,908 34
County road and bridge				59 84		4,880 80	1,514 53	6,454 17
County school				73 55		6,101 00	1,863 16	8,067 71
County soldiers' and sailors' relief				74		61 01	18 83	80 68
County agent				11 03		915 15	283 06	1,210 16
Capitol building construction				7 85		451 48	202 16	661 49
Reclamation revolving				7 85		451 48	202 16	661 49
Veterans' compensation				15 70		1,302 56	404 31	1,722 96
Road district				137 95		11,076 29	2,678 39	13,892 63
School district				188 80		15,661 73	4,559 80	20,710 42
River improvement—district								
Drainage district								
Dyke district								
Port district								
Township				9 15		1,125 71	1,107 93	2,242 79
City of Friday Harbor								
Total				\$327 85		\$38,673 30	\$21,309 57	\$60,510 72

TAXES LEVIED IN SKAGIT COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$7,331 71	\$1,019 61	\$23 03	\$335 71	.....	\$46,111 33	\$0,199 19	\$64,121 45
State military	645 00	80 22	3 09	33 75	.....	5,164 73	304 02	5,410 41
State highway, public	2,920 50	446 06	15 47	168 75	.....	30,173 69	4,024 54	38,053 13
State highway, permanent	17,377 30	673 67	15 81	256 24	.....	30,146 41	6,073 94	42,395 06
State school	17,369 75	2,403 37	55 40	309 56	.....	108,000 97	21,633 78	151,143 42
State institutions of higher education	17,568 26	1,045 09	24 53	305 35	.....	17,294 07	9,423 10	16,724 45
County general (current expenses)	19,568 61	2,694 09	33 24	1,019 86	.....	121,855 62	24,312 11	169,433 83
County road and bridge	7,148 96	1,022 44	35 54	413 26	.....	46,404 90	1,866 23	68,701 89
County school	12,113 92	1,673 25	39 27	632 97	.....	76,671 97	15,046 51	106,227 89
County soldiers' and sailors' relief	527 26	72 83	1 71	27 55	.....	3,263 60	667 09	4,050 10
County bonds, interest	2,254 06	311 34	7 31	117 75	.....	14,040 42	2,809 04	19,579 95
Capitol building construction	1,364 96	220 31	5 17	83 34	.....	9,953 35	1,867 69	13,564 84
Reclamation revolving	1,364 96	220 31	5 17	83 34	.....	9,953 35	1,867 69	13,564 84
Veterans' compensation	3,163 59	436 96	10 25	165 30	.....	19,761 96	3,942 60	27,460 60
Road district	17,053 79	2,369 92	55 92	367 28	.....	92,331 04	11,491 17	123,051 12
School district	47,173 37	6,376 42	155 32	2,600 06	.....	289,530 74	59,037 76	405,474 47
River improvement—district	202 16	.....	.....	.....	.....	29,500 41	.....	29,702 57
Drainage district	399 23	.....	.....	.....	.....	54,048 77	.....	54,448 00
Dyke district	.....	.....	.....	.....	.....	.....	.....	.....
Port district	.....	.....	.....	.....	.....	.....	.....	.....
Township	.....	.....	.....	.....	.....	.....	.....	.....
City	5,277 93	683 67	16 57	1,902 33	.....	77,917 00	82,755 92	118,453 42
County's portion of L. I. D.	10,940 74	1,311 22	35 45	571 67	.....	68,343 54	13,634 46	96,037 10
Road districts' portion of L. I. D.	5,836 96	823 82	19 99	131 21	.....	32,061 24	3,567 04	42,850 26
Total	\$176,633 06	\$24,164 24	\$574 44	\$10,163 61	.....	\$1,204,499 27	\$233,343 00	\$1,649,379 64

TAXES LEVIED IN SKAMANIA COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Northwestern Electric Company Pole Line	Taxes on Telephone Property	Taxes on Pullman Car Co.	All Other Real Property	All Other Personal Property	Total
State general	\$3,584 28	\$160 06	\$129 83	.....	\$10 17	\$6,908 57	\$1,004 43	\$11,787 34
State military	1,821 67	14 36	11 66	.....	4 91	619 10	90 14	1,057 83
State highway, public	1,563 01	71 14	57 70	.....	4 52	3,066 04	446 41	5,238 82
State highway, permanent	2,389 53	106 70	86 50	.....	6 78	4,580 06	690 62	7,568 23
State school	8,516 46	389 80	308 50	.....	24 16	16,301 47	2,386 50	28,007 51
State institutions of higher education	3,759 78	167 58	135 03	.....	10 63	7,222 88	1,051 64	12,941 44
County general (current expenses)	11,013 22	491 80	338 04	.....	31 95	21,106 88	3,088 26	32,949 35
County road and bridge	1,081 02	271 55	280 28	.....	17 26	11,708 88	1,704 00	19,698 17
County school	2,528 27	112 98	91 55	.....	7 17	4,894 88	708 25	8,311 58
County soldiers' and sailors' relief	78 50	3 42	2 37	.....	.....	.....	.....	83 29
County bonds, interest	3,402 27	156 05	126 51	.....	9 01	6,721 63	973 67	11,456 09
County indebtedness	153 17	102 84	5 55	.....	43	234 82	419 92	418 73
County sinking	3,645 55	162 79	182 38	.....	10 84	7,010 20	1,021 60	11,868 88
Non-high school district	1,502 62	22 44	19 32	.....	1 44	1,021 75	137 19	1,704 70
Road district	12,241 54	546 04	440 08	.....	34 85	24,773 74	3,104 57	41,141 50
School district	15,862 36	706 04	547 42	.....	44 86	28,506 86	5,540 66	51,147 04
River improvement—district	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district	.....	.....	.....	.....	.....	.....	.....	.....
Dike district	.....	.....	.....	.....	.....	.....	.....	.....
Port district	.....	.....	.....	.....	.....	.....	.....	.....
Township	.....	.....	.....	.....	.....	.....	.....	.....
City	628 23	27 97	14 04	.....	1 31	1,763 04	832 14	2,326 03
Capitol building construction	798 51	36 57	28 86	.....	2 20	1,533 01	223 21	2,619 41
Reclamation revolving	798 51	36 57	28 86	.....	2 20	1,533 01	223 21	2,619 41
Veterans' compensation	1,563 01	71 14	57 70	.....	4 52	3,066 04	446 41	5,238 82
Total	\$79,506 81	\$3,550 32	\$2,844 96	.....	\$224 91	\$152,869 93	\$23,719 46	\$382,786 30

TAXES LEVIED IN SNOHOMISH COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$16,225 16	\$2,032 11	\$93 33	\$2,324 38	\$1,111 97	\$61,939 30	\$17,591 56	\$103,912 86
State military	1,424 61	318 91	3 37	204 09	37 63	5,442 82	1,544 58	9,033 01
State highway, public	7,199 06	1,611 56	17 03	1,031 33	493 38	27,504 50	7,505 33	46,632 15
State highway, permanent	10,900 08	2,417 81	25 55	1,547 22	740 21	41,264 72	11,710 26	63,506 51
State school	38,197 43	8,550 76	90 36	5,472 09	2,017 82	145,960 84	41,414 22	242,278 51
State institutions of higher education	16,900 74	3,760 96	39 74	2,406 84	1,151 42	64,198 33	18,215 61	106,563 64
County general (current expenses)	30,722 25	6,877 89	72 07	4,401 21	2,103 51	117,376 40	33,339 51	194,354 94
County road and bridge	21,049 08	4,721 13	49 98	3,021 30	1,443 37	80,575 49	22,866 01	133,766 11
County school	32,257 12	7,220 98	76 30	4,621 09	2,210 70	123,240 47	34,973 64	204,600 30
County soldiers' and sailors' relief	680 64	141 17	1 49	90 34	43 22	2,409 39	668 75	4,000 00
County bonds, interest	1,150 91	257 64	2 72	164 88	78 87	4,397 15	1,247 84	7,900 01
County road bond and interest	20,686 66	4,680 86	48 93	2,933 53	1,417 73	79,084 70	22,428 76	131,211 15
County sinking	1,576 60	352 93	3 73	226 86	104 06	6,023 50	1,709 37	10,000 04
Veterans' compensation	7,123 20	1,594 58	16 85	1,020 45	27,214 66	27,214 66	7,723 08	43,181 00
Road district	54,008 39	8,130 98	114 19	1,294 74	326 15	126,544 14	38,020 23	225,538 77
School district	108,968 29	16,343 67	245 79	5,603 70	8,118 49	440,648 25	142,042 58	721,990 77
River improvement—district	662 53	130 51	.....	.....	.....	1,709 13	205 69	2,768 16
Drainage district	.....	.....	.....	.....	.....	12,003 14	.....	12,003 14
Dyke district	.....	.....	.....	.....	.....	11,227 67	.....	11,227 67
Port district	.....	.....	.....	.....	.....	.....	.....	.....
Township	.....	.....	.....	.....	.....	.....	.....	.....
City	19,007 80	3,538 11	75 37	3,554 06	8,375 57	241,063 64	84,964 32	390,586 87
Capitol building construction	3,561 68	797 31	8 42	510 24	244 10	13,607 64	3,861 63	22,591 02
Reclamation revolving	3,561 68	797 31	8 42	510 24	244 10	13,607 64	3,861 63	22,591 02
Forest fire	.....	.....	.....	.....	.....	1,272 54	.....	1,272 54
Total	\$385,045 65	\$75,826 62	\$639 18	\$40,967 64	\$31,418 47	\$1,648,271 06	\$486,259 60	\$2,086,325 22

TAXES LEVIED IN SKAMANIA COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Northwestern Electric Company Pole Line	Taxes on Telephone Property	Taxes on Pullman Car Co.	All Other Real Property	All Other Personal Property	Total
State general	\$3,584 28	\$100 06	\$199 88	.....	\$10 17	\$6,308 57	\$1,004 43	\$11,787 34
State military	1,321 67	14 36	11 96	.....	91	619 10	90 14	1,037 83
State highway, public	1,363 01	71 14	57 70	.....	4 82	3,006 04	446 41	5,238 82
State highway, permanent	2,369 52	106 70	86 95	.....	0 78	4,569 05	669 62	7,638 23
State school	8,516 49	360 80	308 50	.....	24 16	16,361 47	2,889 60	28,007 51
State institutions of higher education	3,762 78	167 58	135 93	.....	10 63	7,222 88	1,061 64	12,241 44
County general (current expenses)	11,013 22	491 80	388 94	.....	31 25	21,196 88	3,063 26	36,218 35
County road and bridge	6,081 02	371 56	220 28	.....	17 25	11,708 96	1,704 09	19,698 17
County school	2,528 37	112 86	91 55	.....	7 17	4,664 36	768 25	8,311 56
County soldiers' and sailors' relief	76 59	3 42	2 77	.....	22	147 41	21 46	251 87
County bonds, interest	3,462 37	155 95	126 51	.....	9 91	6,721 68	978 67	11,456 09
County indebtedness	153 17	6 84	5 56	.....	43	294 82	43 92	508 73
County sinking	3,645 55	162 79	132 05	.....	10 34	7,016 90	1,021 60	11,998 88
Non-high school district	502 62	22 44	19 32	.....	1 44	1,021 75	137 19	1,704 76
Road district	12,241 54	546 64	440 08	.....	34 95	24,773 74	3,104 57	41,141 90
School district	15,802 35	706 64	547 42	.....	44 38	28,506 68	5,540 65	51,147 04
River improvement—district .....	.....	.....	.....	.....	.....	.....	.....	.....
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district .....	.....	.....	.....	.....	.....	.....	.....	.....
Port district .....	.....	.....	.....	.....	.....	.....	.....	.....
Township .....	.....	.....	.....	.....	.....	.....	.....	.....
City	626 23	27 97	14 94	.....	1 31	1,763 04	832 14	3,265 63
Capitol building construction	796 51	35 57	28 85	.....	2 26	1,533 01	223 21	2,619 41
Reclamation revolving	796 51	35 57	28 85	.....	4 62	1,533 01	223 21	2,619 41
Veterans' compensation	1,563 01	71 14	57 70	.....	4 62	3,066 04	446 41	5,238 82
Total	\$79,505 81	\$3,550 32	\$2,844 98	.....	\$224 80	\$152,939 83	\$23,719 46	\$262,785 36

TAXES LEVIED IN SNOHOMISH COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$16,225 16	\$3,632 11	\$38 88	\$2,324 38	\$1,111 97	\$51,989 30	\$17,591 56	\$102,912 86
State military	1,424 61	318 91	3 37	204 09	107 03	5,442 82	1,544 58	9,086 01
State highway, public	7,199 06	1,611 56	17 03	1,031 22	468 38	27,504 50	7,805 33	46,062 18
State highway, permanent	10,800 08	2,417 81	25 55	1,547 38	740 21	41,264 72	11,710 26	68,506 51
State school	38,197 43	8,550 76	90 35	5,472 09	2,617 32	145,936 84	41,414 22	242,278 51
State institutions of higher education	16,800 74	3,760 96	39 74	2,406 84	1,151 42	64,186 33	18,215 61	106,563 64
County general (current expenses)	30,722 25	6,877 39	72 07	4,401 21	2,105 51	117,376 40	33,309 51	194,864 94
County road and bridge	21,049 08	4,721 13	49 86	3,021 30	1,446 37	80,575 49	22,866 01	133,769 11
County school	32,257 12	7,220 98	76 30	4,621 09	2,210 70	123,240 47	34,973 64	204,000 30
County soldiers' and sailors' relief	1,030 64	141 17	1 49	90 34	43 22	2,409 39	683 75	4,000 00
County bonds, interest	1,150 91	257 64	2 72	164 88	78 87	4,397 15	1,247 84	7,800 01
County road bond and interest	20,686 05	4,630 85	48 93	2,963 83	1,417 73	79,034 70	22,423 76	131,211 15
County sinking	1,576 60	352 03	3 73	226 86	106 05	6,023 50	1,709 37	10,000 04
Veterans' compensation	7,123 20	1,594 58	16 85	1,020 45	488 18	27,214 66	7,723 06	45,181 00
Road district	54,008 39	8,130 03	114 19	1,294 74	328 15	120,544 14	38,020 23	229,438 77
School district	108,468 29	16,343 07	245 79	5,608 70	8,118 49	440,648 25	142,042 58	721,960 77
River improvement—district	662 83	130 51	.....	.....	.....	1,706 13	205 69	2,768 16
Drainage district .....	.....	.....	.....	.....	.....	12,003 14	.....	12,003 14
Dyke district .....	.....	.....	.....	.....	.....	11,227 07	.....	11,227 07
Port district .....	.....	.....	.....	.....	.....	.....	.....	.....
Township .....	.....	.....	.....	.....	.....	.....	.....	.....
City	19,007 80	3,536 11	75 37	3,554 09	8,375 57	241,063 64	84,964 32	340,598 87
Capitol building construction	3,561 68	797 31	8 42	510 24	244 10	13,607 04	3,861 03	23,591 02
Reclamation revolving	3,561 68	797 31	8 42	510 24	244 10	13,607 04	3,861 03	23,591 02
Forest fire .....	.....	.....	.....	.....	.....	1,273 54	.....	1,273 54
Total	\$395,945 65	\$75,893 62	\$639 18	\$40,967 64	\$31,418 47	\$1,648,271 06	\$496,259 60	\$2,080,328 22

TAXES LEVIED IN SPOKANE COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$26,597 26	\$3,012 15	\$81 61	\$2,164 32	\$3,109 45	\$186,404 36	\$59,543 84	\$281,512 99
State military	2,372 86	322 26	7 20	183 00	277 41	16,629 07	5,312 19	25,115 07
State highway, public	11,854 19	1,011 26	36 40	965 43	1,387 03	83,143 34	26,540 61	125,574 00
State highway, permanent	17,894 84	2,418 06	54 63	1,448 85	2,981 55	124,783 34	39,890 16	189,451 47
State school	63,061 70	8,564 35	193 50	5,131 58	7,372 47	441,961 83	141,177 53	697,462 96
State institutions of higher education	27,782 10	3,770 35	85 20	2,250 11	3,245 63	194,567 90	62,151 50	293,841 97
County general (current expenses)	60,400 54	8,272 07	186 90	4,956 44	7,120 87	426,478 61	136,359 46	644,683 80
County road and bridge	9,812 85	1,322 67	30 11	1,956 44	1,147 21	68,772 43	21,968 23	103,962 00
County school	27,456 46	5,080 93	114 03	3,074 96	4,379 00	262,510 12	83,854 58	396,450 00
County soldiers' and sailors' relief	2,125 64	288 60	6 52	172 92	248 44	14,863 12	4,757 36	22,492 00
County bonds, interest	5,037 66	684 16	15 46	409 93	588 96	35,305 93	11,277 91	53,320 00
Capitol building construction	5,888 16	709 67	18 07	479 14	688 38	41,266 63	13,181 06	62,322 00
Reclamation revolving	5,888 16	709 67	18 07	479 14	688 38	41,266 63	13,181 06	62,322 00
Veterans' compensation	11,776 33	1,590 33	30 13	968 28	1,376 76	82,533 26	26,363 01	124,644 00
Special road construction	9,758 24	1,325 24	20 94	704 07	1,140 83	68,389 70	21,845 98	103,264 00
School district	143,973 20	19,301 60	442 45	13,636 13	19,573 02	1,157,800 87	380,253 79	1,795,170 00
Road bond interest	1,379 32	214 49	4 84	128 52	184 64	11,068 53	3,535 66	16,716 00
Drainage district								
Dyle district								
Fort district								
Township	51,897 62	6,871 58	150 01	568 75	686 19	98,673 55	16,008 69	174,925 70
City	36,473 18	5,145 69	111 82	14,688 36	22,240 17	1,104,867 72	306,269 81	1,578,746 75
Total	\$32,009 06	\$72,110 22	\$1,682 88	\$53,230 55	\$77,536 38	\$4,461,823 95	\$1,402,555 14	\$6,660,897 58

TAXES LEVIED IN STEVENS COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$3,664 91	\$357 17		\$63 55		\$25,655 31	\$0,434 94	\$36,215 88
State military	325 65	31 57		7 38		2,297 34	508 70	3,200 64
State highway, public	1,635 97	158 57		37 09		11,390 11	2,856 96	16,078 69
State highway, permanent	2,457 14	238 17		55 71		17,107 34	4,290 89	24,149 35
State school	8,686 20	841 95		186 95		60,476 70	15,108 98	85,370 79
State institutions of higher education	3,890 79	370 34		86 63		26,601 45	6,072 04	37,551 29
County general (current expenses)	10,338 10	1,002 07		234 41		71,979 43	18,063 09	101,007 70
County road and bridge	2,444 30	236 92		55 42		17,017 96	4,298 34	24,022 96
County school	6,759 85	655 23		153 28		47,065 36	11,804 65	66,438 37
County soldiers' and sailors' relief	59 82	5 90		1 36		416 44	104 45	597 87
County bonds, interest and sinking	2,575 80	249 67		58 41		17,324 20	4,496 11	25,316 29
County agricultural	339 68	32 83		7 70		2,365 03	563 20	3,338 54
County horticultural	153 60	14 89		3 45		1,099 39	298 24	1,509 60
Road districts, No. 1, 2 and 3	7,601 54	745 43		132 63		49,578 22	10,993 73	69,145 25
School district	23,825 27	2,309 29		615 60		173,298 56	40,070 93	246,717 65
River improvement—district								
Drainage district								
Dyke district								
Port district								
Township								
City	735 96	71 33		193 57		18,423 17	11,736 73	31,159 66
Capitol Building construction	810 07	78 52		18 37		5,640 08	1,414 65	7,961 69
Reclamation revolving	810 07	78 52		18 37		5,640 08	1,414 65	7,961 69
Veterans' compensation	1,620 15	157 04		36 74		11,289 16	2,889 29	15,923 38
Total	\$78,774 86	\$7,635 41		\$1,989 66		\$565,511 05	\$150,346 20	\$904,257 15

TAXES LEVIED IN THURSTON COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$6,007 52	\$1,735 97	\$30 05	\$211 04	\$341 64	\$23,298 67	\$5,509 55	\$37,185 04
State military	550 70	163 71	2 75	19 40	31 82	2,135 71	505 04	3,408 63
State highway, public	2,678 35	796 25	13 39	94 37	152 31	10,387 82	2,456 34	16,578 33
State highway, permanent	4,005 01	1,190 64	20 08	141 11	227 76	15,532 45	3,673 03	24,790 03
State school	14,267 84	4,241 69	71 35	502 69	811 40	55,334 33	13,065 13	88,314 48
State institutions of higher education	6,307 89	1,575 27	31 55	222 24	353 72	24,463 61	5,785 30	39,044 25
County general (current expenses)	12,315 39	3,661 25	61 59	433 90	700 36	47,762 23	11,294 57	76,259 34
County general and bridge	3,754 69	1,116 23	13 78	132 29	213 53	14,561 67	3,443 46	23,240 65
County school	11,339 24	3,335 91	56 96	401 27	647 69	44,170 39	10,445 13	70,496 64
County soldiers' and sailors' relief	250 31	74 42	1 25	8 82	14 23	970 73	229 55	1,549 38
County bonds, interest, road bonds	6,257 82	1,860 39	31 35	220 43	355 88	24,299 40	5,789 10	38,734 42
County indebtedness								
County sinking								
Road district	26,247 50	6,066 23	104 20	357 24	229 59	64,612 84	12,609 43	110,227 02
School district	52,299 37	11,435 23	338 52	1,724 11	3,160 15	188,319 53	54,519 71	311,706 67
River improvement—district								
Drainage district								
Cities—								
Olympia	1,671 02	254 56	80 37	975 05	1,644 80	59,090 91	23,313 01	88,429 82
Tumwater	102 07	9 70		18 45	416 80	1,598 41	265 80	2,321 23
Tenino	1,449 67	482 83	8 34	210 00		2,726 59	999 88	5,877 31
Bucoda	413 71	149 67	3 45	1 57		307 19	100 47	976 05
Reclamation revolving	1,326 66	394 40	6 63	46 74	75 45	5,145 12	1,216 70	8,211 70
Capitol building construction	1,326 66	394 40	6 63	46 74	75 45	5,145 12	1,216 70	8,211 70
Veterans' compensation	2,678 35	796 25	13 39	94 37	152 31	10,387 82	2,456 34	16,578 33
Total	\$155,290 77	\$40,135 00	\$900 53	\$5,862 49	\$9,609 30	\$701,039 63	\$159,354 04	\$972,201 05

TAXES LEVIED IN WAHIAKIUM COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$106 79			\$4 80		\$4,365 61	\$949 22	\$5,420 42
State military	9 15			40		363 80	79 10	453 45
State highway, public	50 34			2 20		2,000 89	485 06	2,486 40
State highway, permanent	73 19			3 20		2,910 41	632 82	3,619 62
State school	256 17			11 20		10,186 43	2,214 86	32,068 66
State institutions of higher education	114 46			5 00		4,547 42	968 77	5,655 65
County general (current expenses)	504 70			26 00		23,647 05	5,141 68	29,400 38
County road and bridge	182 98			8 00		7,276 02	1,582 04	9,049 04
County school	210 43			9 20		8,367 42	1,819 35	10,406 40
County soldiers' and sailors' relief								
County bonds, interest								
County indebtedness								
County sinking	97 23			6 00		5,497 02	1,156 53	6,756 78
Road district	457 46			20 00		17,533 94	3,550 00	21,580 40
School district	902 12			25 50		29,695 06	6,226 01	36,778 72
River improvement—district								
Drainage district								
Dyke district								
Port district								
Township								
City	26 90			34 50		43,662 55		48,662 55
Capitol building construction	21 98			1,479 13			853 53	2,927 06
Reclamation revolving	21 98			910 39			197 80	1,131 13
Veterans' compensation	50 50			96			197 80	1,131 13
				2 20		2,000 73	435 06	2,486 40
Total	\$3,182 38			\$100 12		\$105,284 29	\$26,508 68	\$106,135 37

TAXES LEVIED IN WALLA WALLA COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$11,739 04	\$1,104 81	\$43 39	\$399 18	\$104 16	\$95,918 99	\$17,312 54	\$96,682 61
State military	1,044 82	98 38	3 80	35 47	14 60	5,864 34	1,540 18	8,601 00
State highway, public	5,216 82	490 98	19 51	177 19	72 95	29,294 47	7,693 70	42,965 02
State highway, permanent	7,827 64	736 69	29 37	205 80	100 46	43,955 37	11,544 11	64,468 34
State school	27,863 34	2,632 34	104 18	946 27	399 64	156,463 43	41,002 62	229,431 82
State institutions of higher education	12,201 22	1,153 96	45 85	416 36	171 46	88,851 59	18,062 71	100,963 15
County general (current expenses)	21,766 91	2,047 64	81 35	738 97	304 24	122,173 40	32,066 88	179,189 34
County road and bridge	19,339 48	1,820 12	72 31	656 86	270 44	108,596 59	28,521 62	156,279 42
County school	11,120 34	1,046 57	41 58	377 60	155 50	62,444 20	16,399 94	91,586 67
County soldiers' and sailors' relief	241 74	22 75	3 99	8 21	3 38	1,357 48	356 53	1,990 99
County bonds, interest	48 35	4 55	18	1 64	68	271 49	71 31	396 20
County indebtedness	2,900 92	273 02	10 85	98 53	40 57	16,258 79	4,278 23	23,391 91
Capitol building construction	2,610 83	245 72	9 76	88 68	36 51	14,690 82	3,850 40	21,502 72
Reclamation revolving	2,610 83	245 72	9 76	88 68	36 51	14,690 82	3,850 40	21,502 72
Road district	14,219 28	1,338 24	53 17	482 96	198 84	76,846 76	20,970 42	117,109 67
School district	54,954 22	5,171 99	205 44	1,866 32	708 47	398,590 45	81,045 55	452,901 78
Road improvement- district	5,423 53	510 43	20 28	184 21	75 84	30,455 20	7,968 85	44,668 04
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district .....	.....	.....	.....	.....	.....	.....	.....	.....
Port district .....	.....	.....	.....	.....	.....	.....	.....	.....
Township .....	.....	.....	.....	.....	.....	.....	.....	.....
City	25,201 60	2,377 49	94 45	858 10	383 26	141,854 15	37,255 64	208,054 79
Snake river bridge	7,725 23	68 20	2 72	24 63	10 14	4,072 44	1,069 56	5,972 86
Federal aid	966 97	91 02	3 62	32 84	13 52	5,439 92	1,436 08	7,963 97
Veterans' compensation	5,216 82	490 98	19 51	177 19	72 95	29,294 47	7,693 70	42,965 02
Total	\$233,349 42	\$21,961 56	\$872 62	\$7,925 60	\$3,393 12	\$1,310,347 17	\$344,140 96	\$1,921,860 44

TAXES LEVIED IN WHATCOM COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Railway Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$7,208 30	\$1,034 80	\$10 08	\$505 37	\$1,582 00	\$53,252 59	\$15,701 94	\$79,801 03
State military	638 06	91 08	1 42	44 78	140 17	4,718 22	1,389 17	7,084 10
State highway, public	3,202 50	459 72	7 12	224 53	702 85	23,059 00	7,010 02	35,271 76
State highway, permanent	4,994 51	689 72	10 68	336 84	1,054 44	35,494 19	10,625 72	52,916 11
State school	17,075 18	2,451 25	37 97	1,197 14	3,737 47	129,145 90	37,408 29	188,063 20
State institutions of higher education	7,507 54	1,077 78	16 70	528 36	1,647 68	55,463 36	16,447 50	82,686 90
County general (current expenses)	16,334 73	2,344 98	36 34	1,145 23	3,554 96	120,675 66	35,798 06	179,907 96
County road and bridge	12,243 99	1,757 71	27 23	856 43	2,687 17	90,454 66	26,824 12	134,853 31
County school	14,993 33	2,152 39	33 34	1,051 18	3,290 57	110,705 85	32,847 37	165,184 03
County soldiers' and sailors' relief	3,066 06	440 15	6 82	214 96	672 90	22,651 04	6,717 12	33,769 06
Highway bonds, interest	3,066 06	440 15	6 82	214 96	672 90	22,651 04	6,717 12	33,769 06
River improvement—district	1,596 80	229 23	3 55	111 95	370 45	11,796 67	3,498 28	17,586 93
County sinking	27,050 28	3,801 90	06 59	1,112 66	3,094 20	182,614 49	40,404 25	258,144 37
Capitol building construction	30,017 49	5,593 00	89 05	2,954 53	9,017 34	398,298 28	92,732 01	463,301 70
Road district	23 25	.....	.....	.....	.....	6,783 20	6,808 45	6,808 45
School district .....	.....	.....	.....	.....	.....	650 00	.....	650 00
Drainage district .....	.....	.....	.....	.....	.....	.....	.....	.....
Dyke district .....	.....	.....	.....	.....	.....	.....	.....	.....
Port district .....	.....	.....	.....	.....	.....	.....	.....	.....
Township	23,240 38	3,709 42	47 62	386 28	293 18	106,717 67	19,229 75	153,624 30
City	12,165 66	1,597 44	25 44	2,680 84	7,936 05	171,721 47	67,869 89	264,026 79
Reclamation revolving	1,596 80	229 23	3 55	111 95	350 45	11,796 67	3,498 28	17,586 93
Veterans' compensation	3,194 22	438 55	7 10	223 95	701 08	23,597 84	6,997 59	35,190 58
Total	\$106,027 74	\$28,559 10	\$443 37	\$13,901 94	\$41,625 81	\$1,464,907 80	\$431,740 79	\$2,109,706 55

TAXES LEVIED IN WHITMAN COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$20,702 92	\$2,296 91	\$92 31	\$239 56		\$96,952 80	\$18,305 29	\$140,623 79
State military	1,840 70	204 22	7 32	28 74		8,797 80	1,627 52	12,508 39
State highway, public	9,201 84	1,020 91	30 53	128 70		43,981 53	8,136 16	62,506 28
State highway, permanent	6,900 96	765 64	27 14	96 52		32,981 27	6,101 77	46,878 62
State school	49,133 99	5,451 24	195 34	687 21		234,843 45	43,443 71	\$33,754 94
State institutions of higher education	21,614 28	2,398 03	85 93	302 30		108,308 77	19,111 10	146,820 41
County general (current expenses)	18,827 90	2,068 89	74 85	293 34		80,990 83	16,647 41	137,893 22
County road and bridge and permanent highway maintenance	28,816 87	3,197 13	114 57	408 05		137,734 61	25,479 55	195,745 73
County school	14,085 52	1,629 31	58 38	205 40		70,191 68	12,984 77	99,755 06
County soldiers' and sailors' relief	420 13	46 61	1 67	5 88		2,006 34	371 46	2,853 79
County bonds, interest								
County indebtedness								
County sinking	57,185 28	6,226 05	227 38	560 88		296,063 89	39,772 69	\$73,986 17
Road districts, No. 1, 2, 4, 7 and 8	94,406 50	10,053 98	380 40	1,739 26		402,134 79	98,100 25	606,895 19
School district								
River improvement—district								
Drainage district								
Dyke district								
Port district								
Township								
City	11,100 76	1,198 55	57 30	991 05		62,940 07	54,310 68	137,598 43
Canitol building construction	4,600 92	510 46	18 29	64 35		21,990 81	4,068 08	\$1,252 91
Reclamation revolving	4,600 92	510 46	18 29	64 35		21,990 81	4,068 08	\$1,252 91
Veterans' compensation	9,201 84	1,020 91	36 53	128 70		43,981 53	8,136 17	62,506 28
Total	\$553,241 37	\$38,619 30	\$1,422 63	\$6,026 29		\$1,651,925 97	\$380,664 70	\$2,411,900 26

TAXES LEVIED IN YAKIMA COUNTY, AS SHOWN BY TAX ROLLS FOR 1921.

FUNDS	Taxes on Track and Right-of-way	Taxes on Railway Rolling Stock, etc.	Taxes on Telegraph Lines and Property	Taxes on Telephone Property	Taxes on Street Railways	All Other Real Property	All Other Personal Property	Total
State general	\$9,071 80	\$1,757 08	\$23 17	\$465 56	\$375 47	\$76,138 09	\$21,122 79	\$108,017 56
State military	809 22	156 79	2 33	41 53	33 49	6,707 51	1,864 30	9,636 37
State highway, public	4,083 82	751 47	11 03	206 99	166 94	83,433 14	9,391 22	48,024 71
State highway, permanent	6,062 12	1,172 02	17 46	310 69	250 50	178,167 86	14,091 77	72,062 42
State school	21,529 53	4,171 41	62 11	1,104 87	861 09	178,463 07	50,139 45	256,361 53
State institutions of higher education	9,484 82	1,857 73	27 36	456 76	352 09	73,632 61	22,064 70	112,596 66
County general (current expenses)	29,483 96	5,714 54	86 10	1,513 69	1,220 75	244,432 06	66,673 84	351,153 85
County road and bridge	17,086 22	3,300 82	49 15	874 28	706 13	141,217 07	39,667 21	202,949 88
County school	16,491 06	3,186 19	47 53	945 40	682 66	136,668 12	38,367 67	196,356 08
County soldiers' and sailors' relief	702 74	186 16	2 03	36 06	29 11	5,625 20	1,686 26	8,367 66
County bonds, interest	102 21	19 80	8 29	5 25	4 23	547 30	258 02	1,217 10
County indebtedness, special roads	2,869 86	579 29	8 04	138 44	123 76	24,783 00	6,961 87	35,600 15
County sinking, Donohue roads	12,700 53	2,460 79	36 04	651 76	525 70	105,277 53	29,571 83	151,224 68
Capitol building construction	2,023 06	391 97	5 84	103 82	83 73	16,709 53	4,710 48	24,068 42
Road district	32,478 84	5,645 30	84 46	390 73	700 34	227,190 00	41,870 13	306,230 94
School district	72,572 40	14,508 74	223 86	3,766 05	3,038 75	579,530 57	174,702 16	946,558 06
River improvement—district								
Drainage district								
Dyke district								
Port district								
Township								
City	13,106 64	4,283 07	67 31	4,186 11	2,189 56	220,994 83	115,137 30	369,664 62
Reclamation revolving	2,023 06	391 97	5 84	103 82	83 73	16,769 53	4,710 48	24,068 42
Veterans' compensation	4,046 10	753 94	11 06	207 64	167 47	53,539 05	9,420 97	48,176 86
Total	\$256,746 56	\$51,259 88	\$775 48	\$15,335 69	\$11,654 99	\$2,194,547 97	\$654,462 30	\$3,185,062 77

**AMOUNT OF TAXES LEVIED FOR ALL PURPOSES, STATE, COUNTY AND
MUNICIPAL, THE AMOUNT PAID BY PUBLIC SERVICE CORPORATIONS,
AND THE AMOUNT BORNE BY OTHER PROPERTY IN THE
STATE OF WASHINGTON, FOR THE YEAR 1920.**

	Amount	Per cent
Railway Track and Right-of-way.....	\$6,500,179 94	8.984
Railway Rolling Stock, etc.....	987,714 91	1.365
Telegraph Lines and Property.....	26,978 49	.087
Telephone Lines and Property.....	444,818 22	.615
Electric Railways	408,989 70	.565
All Other Real Property	50,336,739 56	69.572
All Other Personal Property.....	13,647,465 78	18.882
Total	\$72,352,886 60	100.000

**AMOUNT OF TAXES LEVIED FOR ALL PURPOSES, STATE, COUNTY AND
MUNICIPAL, THE AMOUNT PAID BY PUBLIC SERVICE CORPORATIONS,
AND THE AMOUNT BORNE BY OTHER PROPERTY IN THE
STATE OF WASHINGTON FOR THE YEAR 1921.**

	Amount	Per cent
Railway Track and Right-of-way.....	\$6,284,487 39	9.21
Railway Rolling Stock, etc.....	1,003,280 80	1.56
Telegraph Lines and Property.....	20,264 58	.03
Telephone Lines and Property.....	423,897 30	.62
Electric Railways	347,752 72	.51
All Other Real Property	48,062,086 06	70.41
All Other Personal Property.....	12,054,268 60	17.66
Total	\$68,255,960 97	100.00

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STATE OF WASHINGTON

REPORT

OF THE

ATTORNEY GENERAL

Upon the conduct of the Inheritance Tax and Escheat
Division of his office, for period beginning
April 1, 1921, and ending
December 31, 1922



L. L. THOMPSON, Attorney General

1921 - 1922

OLYMPIA

FRANK M. LAMBORN  PUBLIC PRINTER

1922

OFFICE OF ATTORNEY GENERAL.

Inheritance Tax and Escheat Division, 1921-1922.

L. L. Thompson	Attorney General
Geo. G. Hannan	Assistant Attorney General
Mrs. Mike Lennon	Stenographer

LETTER OF TRANSMITTAL.

State of Washington,
Office of Attorney General.

To the Governor and the Legislature of the State of Washington:

Pursuant to law, I have the honor to submit the following report of the business transacted by the Inheritance Tax and Escheat Division of this department of the state government during that portion of the past two years which this office was charged by law with the administration of the inheritance tax and escheat laws. Schedules A, B, C and D are hereto attached.

Schedule A contains a list of the cases before the supreme court of the State of Washington and in which the state or its officers were parties and the inheritance tax and escheat laws were involved.

Schedule B contains a list of the cases submitted to the various superior courts of the state and in which the inheritance tax and escheat laws were involved.

Schedule C contains a list of the litigation carried on before the trial courts of other states and in which the inheritance tax or escheat laws of the State of Washington were involved.

Schedule D contains a list of miscellaneous estates wherein controversies were investigated and settled out of court and decisions favorable to the state accordingly rendered, involving the inheritance tax and escheat laws of the state.

In addition to the schedules submitted herewith, I deem it advisable to submit a brief report of the history and general administration of the inheritance tax and escheat laws of the state as follows:

The inheritance tax laws were enacted in 1901, and the state treasurer was charged with the administration. By chapter 220, Laws of 1907, this duty was transferred to the state board of tax commissioners. The Laws of 1917, chapter 54, substituted the state tax commissioner for the state board of tax commissioners and vested him with all authority theretofore exercised by it. These duties and powers were finally transferred to the attorney general by Laws of 1921, chapter 7, section 120, page 62, which is as follows:

"The attorney general shall have the power, and it shall be his duty, to exercise all the powers and perform all the duties relating to inheritance taxes and escheats, now vested in, and required to be performed by, the state tax commissioner."

The enactment of this later law being part of the administrative code of the state was coupled with an emergency clause and the law went into effect April 1, 1921, at which time this office took over its duties thereunder in connection with the inheritance taxes and escheats.

The administration of these laws for the preceding six months beginning October 1, 1920, and ending March 31, 1921, having been carried on by the tax commissioner, report thereof will be found in the first biennial report of the supervisor of taxation.

During the twenty-one months that this office has administered the inheritance tax and escheat laws pending estates and 8,899 new estates have received attention. Of these estates 92 have been adjudged escheated to the state for want of heirs, and property of the value of \$52,557.61 transferred to the state as follows:

Cash	\$38,234 47
Face Value Bonds and Securities.....	9,468 14
Appraised Value of Realty.....	4,855 00
Total.....	\$52,557 61

During the same period inheritance taxes have been collected in the sum of \$572,373.31 in 1,877 estates, being an average of \$27,255.85 and 89 estates per month. The report by months and by counties is as follows:

MONTH		No. of Estates	Amount
1921	April.....	84	\$16,460 29
	May.....	89	19,571 71
	June.....	73	14,101 76
	July.....	89	53,716 23
	August.....	74	18,121 46
	September.....	95	37,829 33
	October.....	91	25,005 62
	November.....	92	19,943 67
	December.....	96	39,702 26
1922	January.....	88	25,904 06
	February.....	84	23,881 13
	March.....	106	29,786 22
	April.....	82	50,765 98
	May.....	96	19,176 43
	June.....	91	27,293 59
	July.....	75	30,917 42
	August.....	75	8,817 81
	September.....	102	17,074 29
	October.....	110	19,480 00
	November.....	93	19,748 33
	December.....	92	55,683 68
Total 21 months.....		1,877	\$572,373 31

Table showing total amount of inheritance taxes collected for the 21 months ending December 31, 1922, by the attorney general, listed by counties, also inheritance taxes collected through probate proceedings, in each county, since the enactment of the law in 1901, to January 1, 1923:

TOTAL 21 MONTHS ENDING DECEMBER 31, 1922		TOTAL INHERITANCE TAXES TO JANUARY 1, 1923	
COUNTIES	Amount	COUNTIES	Amount
1. King.....	\$226,289 75	1. King.....	\$1,226,978 88
2. Spokane.....	75,383 75	2. Spokane.....	463,407 31
3. Walla Walla.....	53,219 63	3. Pierce.....	311,874 43
4. Pierce.....	52,338 23	4. Walla Walla.....	211,178 34
5. Columbia.....	10,889 17	5. Whitman.....	109,709 38
6. Whitman.....	18,060 80	6. Snohomish.....	60,382 70
7. Whatcom.....	13,069 63	7. Whatcom.....	55,424 11
8. Snohomish.....	10,603 37	8. Lincoln.....	52,571 96
9. Skagit.....	9,768 84	9. Grays Harbor.....	52,305 57
10. Yakima.....	8,340 69	10. Yakima.....	52,287 05
11. Lincoln.....	7,977 21	11. Columbia.....	49,422 20
12. Grays Harbor.....	7,924 26	12. Clarke.....	44,324 39
13. Clarke.....	5,480 20	13. Skagit.....	34,378 82
14. Garfield.....	4,658 33	14. Thurston.....	33,241 34
15. Lewis.....	4,080 05	15. Lewis.....	27,199 93
16. Stevens.....	3,161 97	16. Kittitas.....	23,417 57
17. Klickitat.....	3,018 52	17. Cowlitz.....	22,923 58
18. Chelan.....	2,860 33	18. Grant.....	20,328 05
19. Cowlitz.....	2,471 00	19. Adams.....	18,688 76
20. Adams.....	2,418 86	20. Pacific.....	16,195 63
21. Kitsap.....	2,355 55	21. Garfield.....	13,711 85
22. Okanogan.....	1,668 80	22. Klickitat.....	12,708 04
23. Benton.....	1,582 35	23. Kitsap.....	12,480 93
24. Jefferson.....	1,506 23	24. Chelan.....	11,588 00
25. Asotin.....	1,432 50	25. Stevens.....	10,820 11
26. Thurston.....	1,191 88	26. Clallam.....	10,007 44
27. Clallam.....	1,066 04	27. Benton.....	9,291 95
28. Kittitas.....	904 65	28. Jefferson.....	9,184 90
29. Island.....	808 12	29. Okanogan.....	8,671 36
30. Pacific.....	570 99	30. Asotin.....	7,357 26
31. Douglas.....	513 99	31. Douglas.....	6,649 95
32. Grant.....	451 34	32. San Juan.....	5,792 38
33. Skamania.....	217 99	33. Island.....	5,607 95
34. Franklin.....	158 69	34. Mason.....	5,179 78
35. Mason.....	137 03	35. Wahkiakum.....	2,460 13
36. Ferry.....	135 79	36. Skamania.....	1,651 84
37. Pend Oreille.....	132 73	37. Pend Oreille.....	1,576 48
38. Wahkiakum.....	12 46	38. Franklin.....	1,437 44
39. San Juan.....	4 71	39. Ferry.....	797 12
Transferring corporation securities, non-resident decedents.....	16,458 60	Transferring corporation securities, non-resident decedents.....	98,359 02
Total.....	\$572,873 31	Total.....	\$3,121,583 48

An examination of schedule D will show that in those cases where the appraised property has been viewed and value investigated, the total appraised values have been raised in the sum of \$132,485.35, thereby increasing the tax by \$4,043.76. There are now pending many large estates, to say nothing of many more smaller ones, where the values of the properties should be investigated. There is also good reason to believe that a great amount of property has been and still is being transferred by owners before death for the purpose of evading payment of the taxes. Such avoidances of obligations are manifestly unfair to the estates that pay their taxes as well as to the State of Washington and means should be provided to stop or reduce to the minimum such practices. The salary appropriation made by the Legislature of 1921 for this division of the office is sufficient to carry

only the salary of the assistant attorney general in charge of the work and that of one stenographer. These two parties and such help as could be obtained from the office force of the supervisor of taxation and a little incidental help at odd times when work is extremely pressing, have alone carried on the administration of the law. Such a force is manifestly inadequate. Money appropriated and used in sufficient amount to thoroughly administer the law would be a very profitable investment for the state.

Respectfully,

L. L. THOMPSON,
Attorney General.

Olympia, Wash., December 31, 1922.

SCHEDULE A.

Supreme Court of the State of Washington.

In the matter of the estate of William Duncan, deceased, State of Washington, appellant, Thos. N. Strong, executor, respondent. Appeal from a decree of superior court of King County, holding the inheritance tax to be free from interest because of necessary litigation. Decree of lower court affirmed.

In the matter of the estate of John E. Maynes, deceased, the City of Philadelphia, a municipal corporation, trustee and E. R. York, administrator with will annexed of the estate of John E. Maynes, deceased, respondent. State of Washington, appellant. Appeal from decree of superior court of Pierce County, holding a bequest to the City of Philadelphia exempt from inheritance tax. Decree of lower court affirmed.

In the matter of the estate of Josephine C. Sherwood, deceased, the State of Washington, plaintiff, respondent and cross-appellant, vs. Spokane & Eastern Trust Company, administrator with the will annexed of the estate of Josephine C. Sherwood, deceased, defendant and appellant. Appeal by executors and cross-appeal in behalf of State of Washington from a decree of the superior court of Spokane County determining an inheritance tax in the sum of \$41,397.20, being \$13,843.68 more than contended for by executors. Affirmed December 29, 1922.

In the matter of the estate of Josephine P. McDermott, Frank McDermott, Executor, etc., respondent, vs. John M. Thatcher, state tax commissioner, etc., appellant. Controversy on stipulated facts over computation of inheritance tax. Case tried and judgment rendered by superior court of King County in favor of the estate fixing tax at \$25,909.60. Appeal now pending.

In the matter of the estate of William C. Wheeler, deceased. State of Washington, ex rel. L. L. Thompson, attorney general, appellant. Sarah E. Wheeler, personally, Sarah E. Wheeler as executrix, and William C. Wheeler, Jr., executor, respondents. Appeal on behalf of state from a decree of superior court of Pierce County holding certain property not subject to an inheritance tax. Appeal now pending.

SCHEDULE B

Superior Courts of the State of Washington.

Adams County:

In the matter of the estate of Lottie J. Kelsey, deceased. State's exceptions to appraisement filed, tried and overruled and value established as appraised.

Clallam County:

In the matter of the estate of Luka Mijuskovich, deceased. State's petition for escheat denied. Estate distributed and tax paid thereon.

Clarke County:

In the matter of the estate of Dorothee Black, deceased. Petition in behalf of state to have further property added to inventory for inheritance tax purposes. Holding of court in favor of estate and tax in sum of \$190.00 paid.

In the matter of the estate of H. H. Carpenter, deceased. Petition by heirs to determine whether property was subject to inheritance tax. Case tried and property in question held taxable and case taken under advisement as to further property of \$8,000.00 transferred before death. Written briefs filed on point involved.

Cowlitz County:

In the matter of the estate of Lucy W. Corning, deceased. Petition by owner to have tax adjudicated or land declared free therefrom. Judgment rendered for tax in sum of \$500.00. Tax paid.

In the matter of the estate of Elemar E. Bradley, deceased. Petition of owner to determine liability for inheritance tax. Case tried and tax and interest adjudged in sum of \$794.54. Tax afterwards paid.

Franklin County:

State of Washington ex rel. L. L. Thompson, Attorney General, plaintiff, v. K. Shokuta, defendant. Action to escheat or forfeit to the state land in city of Pasco held by a Japanese. Case tried. Decision in favor of state rendered.

Island County:

In the matter of the estate of Ah Look, deceased. Petition in behalf of state for escheat of property. Pending.

In the matter of the estate of Amon Smith, deceased. State's petition for escheat sustained and residue paid to treasurer.

King County:

In the matter of the estate of Gus Gunnerson, deceased. Petition of state to escheat property of estate. Petition denied. Property distributed to claimed heirs, and inheritance tax paid thereon.

In the matter of the estate of Cicero Brown, deceased. Petition of state asking escheat of property denied and an inheritance tax paid thereon.

In the matter of the estate of John C. Clark, deceased. Petition for escheat. Pending.

In the matter of the estate of John Sullivan, deceased. Petition for escheat interposed by Tax Commissioner. Pending.

In the matter of the estate of Josephine P. McDermott, deceased. Controversy on stipulated facts over computation of inheritance tax. Case tried and judgment rendered in favor of the estate fixing tax at \$25,909.60. Appeal taken to supreme court.

In the matter of the estate of Carl J. Young, deceased. Petition by executor to strike property from inventory for inheritance tax purposes as separate property of surviving wife. Evidence introduced and matter continued at request of petitioner. Pending.

In the matter of the estate of Elizabeth B. Conner, deceased. Application to construe will for liability to tax. On hearing liability admitted as claimed by state. Tax in sum of \$71.56 paid.

In the matter of the estate of John Raymer, deceased. State's petition for escheat sustained and residue of estate paid over to state treasurer.

In the matter of the estate of Julius Lindberg, deceased. Petition by state for escheat of residue of estate. Escheat decreed and residue paid to state treasurer.

In the matter of the estate of Mary Agnes Sutton, deceased. Application by owner to have property held not subject to inheritance tax. Case tried and part of property held subject to tax and tax fixed in sum of \$152.08. Tax paid according to judgment.

In the matter of the estate of M. J. Bowen, deceased. Petition for administration and escheat. Administrator appointed and proceedings abandoned after discovery of former administration.

In the matter of the estate of Ada Prichard, deceased. Petition for escheat. Pending.

In the matter of the estate of Don Romanos, deceased. Petition of claimed heirs to set aside a decree of escheat and appearance in behalf thereof by Royal Greek Consul. Case tried and decree set aside and estate distributed to heirs and inheritance tax in sum of \$11.23 adjudged and paid. No appeal taken.

In the matter of the estate of Mary E. Smith, deceased. Petition by state to subject to inheritance tax notes secured by mortgage on Washington land and owned by non-resident decedent. Petition sustained and tax adjudged in sum of \$468.40. Tax paid.

In the matter of the estate of Newel Ward Huggins, deceased. Petition by executor to withdraw property from inventory as not subject to inheritance tax. Case tried and decree rendered holding the property in question subject to the tax. Estate now pending administration.

Kitsap County:

In the matter of the estate of William Acker, deceased. Petition by state for administration and escheat. Administrator appointed and estate in process of administration.

In the matter of the estate of Frank Bracca, deceased. Petition for administration and escheat. Pending.

Kittitas County:

In the matter of the estate of Richard O'Rorke, deceased. Petition for escheat denied and estate distributed to heirs.

Lincoln County:

In the matter of the estate of Peter and Rose O'Connor, deceased. Application to correct decree of superior court. Pending.

Mason County:

In the matter of the estate of William Mattis, deceased. Petition by state for administration and escheat. Administrator appointed and estate in process of administration.

Okanogan County:

In the matter of the estate of William Penn Jay, deceased. Controversy as to whether an unpatented homestead was subject to inheritance tax under will of entryman. Facts stipulated, question of law tried out and decree of court rendered sustaining the tax.

In the matter of the estate of William McKendry, deceased. Petition of state for escheat. Petition granted and residue of estate paid to treasurer.

Pierce County:

In the matter of the estate of Charles J. Fries, deceased. Petition in behalf of state to subject further real and personal property to the inheritance tax. Petition granted as to \$327.21 in personalty, overruled on all other points.

In the matter of the estate of Samuel W. Wall, deceased. Petition by beneficiaries of estate to have lien of tax removed. Matter tried and tax in sum of \$48.27 adjudged and later paid.

In the matter of the estate of Grace Beebe Stone, deceased. Trial of question of law as to computation of tax. Judgment rendered fixing tax at \$3,182.09. Tax paid.

In the matter of the estate of Michael McLaughlin, deceased. Petition in behalf of state for administration and escheat. Administrator appointed and estate pending completion of administration.

In the matter of the estate of Peter A. Kalenborn, deceased. Stipulation increasing value of estate for inheritance tax purposes.

In the matter of the estate of William C. Wheeler, deceased. Exceptions to appraisement and petition by state to subject to inheritance tax certain property claimed as separate property of surviving wife. Case tried and holding by court against the state. Appeal to supreme court taken.

In the matter of the estate of John Gillen, deceased. Petition for escheat of estate in process of administration. Matter continued from time to time and now awaiting taking of depositions in Europe.

In the matter of the estate of Fred Fulcher, deceased. Petition to remove administrator and for escheat. Pending.

In the matter of the estate of Mary C. Kandle, deceased. Exceptions to appraisement filed and later disposed of by stipulating an increase of \$2,000.00 in value.

In the matter of the estate of John Walters, deceased. Pending on petition for escheat.

In the matter of the estate of Mato Marus Dalmacija, deceased. Petition to remove administrator filed and citation returned unfound. Pending.

In the matter of the estate of Alice A. McGeer, deceased. Petition to determine liability of property discovered after closing estate and payment of tax. Case tried and a further inheritance tax in sum of \$294.30 adjudged and paid.

In the matter of the estate of Hattie Muehlenbruch, deceased. Petition of executor to have certain property withdrawn and other property substituted tried and sustained.

Skagit County:

In the matter of the estate of Dan M. Mitchell, deceased. Petition for administration and escheat filed and abandoned upon discovery of former administration in another county.

Snohomish County:

In the matter of the estate of Ann M. Monroe, deceased. State of Washington, ex rel. L. L. Thompson, Attorney General, plaintiff, vs. L. N. Jones and New Amsterdam Casualty Company, a private corporation, defendants. Action at law by state to collect inheritance tax. Tax paid prior to judgment in sum of \$171.01. Pending on question of costs.

Spokane County:

In the matter of the estate of Louis L. Bertonneau, deceased. Petition by state to subject further property to inheritance tax. Tax finally admitted and paid according to demand of state.

In the matter of the estate of Stephen M. Theiss, deceased. State's petition to administer estate and escheat bank deposit owned by non-resident decedent. Administrator appointed. Other point pending.

In the matter of the estate of Joe Strazeleck, deceased. State's petition for administration and escheat interposed. Administrator appointed and estate in process of administration.

In the matter of the estate of Mary L. Moore, deceased. Petition for administration and escheat filed. Administrator appointed. Pending.

In the matter of the estate of Robert Weir, deceased. Petition by owner of property to have inheritance tax determined and certain property held exempt therefrom. Pending.

In the matter of the estate of Martin Hansen, deceased. Application by state to escheat property. Matter now pending taking of deposition as to heirship.

In the matter of the estate of Mattie J. Brewster, deceased. Petition by executor to have property withdrawn from inventory as not subject to inheritance tax. Case tried. Property decreed to be exempt.

In the matter of the estate of Samuel Galland, deceased. Petition to fix executors' fees and inheritance tax. Case tried and state's contention that will required an election and that tax should be computed on whole community estate overruled and certain bonds held exempt. Fee claimed by executors reduced from \$3,300 to \$2,650. Tax determined and paid in sum of \$2,410.84.

Stevens County:

In the matter of the estate of James Monaghan, deceased. Petition to escheat money in hands of clerk interposed. Pending.

Thurston County:

In the matter of the estate of Eliza B. Stevens, deceased. Petition by executor to have estate adjudged exempt from inheritance tax. Judgment rendered fixing tax in sum of \$221.64. Tax paid.

Walla Walla County:

In the matter of the estate of Miles C. Moore, deceased. Application of Whitman College to have exempted from inheritance taxation a bequest to it as a charitable institution. Question was argued by written brief and orally and taken under advisement by the court.

In the matter of the estate of Elvira Cobleigh, deceased. Application of Whitman College to have exempted from inheritance taxation a bequest to it as a charitable institution. Question was argued by written brief and orally and taken under advisement by the court.

Whatcom County:

In the matter of the estate of John Anderson, deceased. Petition for escheat interposed by state. Pending.

In the matter of the estate of Bertha J. Fischer, deceased. Application by executor to fix inheritance tax. Controversy over computation of tax upon stipulated facts. Decree rendered fixing tax in sum of \$4,533.90. Tax paid according to judgment.

Whitman County:

In the matter of the estate of Fred Nauert, deceased. Exceptions to appraisement interposed and withdrawn upon investigation of value.

In the matter of the estate of Godfrey Wueffling, deceased. Application of charitable legatee to have legacy held not liable to inheritance tax. Case tried, argued and taken under advisement by the judge.

In the matter of the estate of Patrick Drain, deceased. Application of charitable legatee to have legacy held not liable to inheritance tax. Case tried, argued and taken under advisement by the court.

Yakima County:

In the matter of the estate of Amable Perard, deceased. Controversy over value and liability of certain property to tax. Disposed of on stipulation increasing value by \$12,500.00, and tax fixed at \$270.00.

In the matter of the estate of Charles Wilson, deceased. Petition for escheat filed and residue escheated and paid to state treasurer in sum of \$449.70.

In the matter of the estate of Jim Seretis, deceased. Citation on petition of state to administrator to show cause or be removed and that estate escheat to the state. Case tried and petition to remove dismissed and case continued to obtain proof as to heirship.

SCHEDULE C.

Circuit Court, Multnomah County, Oregon.

In the matter of the estate of Ted Janushas, deceased. Petition by State of Washington, resisted by State of Oregon, to escheat personal property located in Oregon and owned by a resident of Pacific County, Washington. Case tried, taken under advisement and decree rendered escheating the property to State of Oregon. No appeal taken.

SCHEDULE D.

In addition to the above listed cases, special attention has been given estates, where without formal litigation it has resulted in court orders favorably effecting the inheritance taxes, as follows:

King County:

In the matter of the estate of Susan J. Henry, deceased. Property examined, value investigated and the sum of \$90,000.00 added to appraised value, increasing tax by \$2,525.00.

In the matter of the estate of Esther Levy, deceased. Property examined, value investigated and the sum of \$8,500.00 added to appraised value, increasing tax by \$224.00.

In the matter of the estate of John B. Quick, deceased. Property examined, value investigated and the sum of \$3,000.00 added to appraised value, increasing tax by \$60.00.

Lincoln County:

In the matter of the estate of William Redeman, deceased. Property examined, value investigated and the sum of \$1,900.00 added to appraised value, increasing tax by \$19.00.

Pierce County:

In the matter of the estate of Peter A. Kalenborn, deceased. Property examined, value investigated and the sum of \$800.00 added to appraised value, increasing tax by \$4.00.

In the matter of the estate of Anna M. Villas, deceased. Property examined, value investigated and the sum of \$9,665.35 added to value, increasing tax by \$338.28.

Spokane County:

In the matter of the estate of William Ziegler, deceased. Property examined, value investigated and the sum of \$5,000.00 added to appraised value, increasing tax by \$150.00.

Whitman County:

In the matter of the estate of Archie G. and Ann Henning, deceased. Property examined, value investigated and the sum of \$1,120.00 added to appraised value, increasing tax by \$11.20.

Whatcom County:

In the matter of the estate of Bertha J. Fischer, deceased. Property examined, value investigated and the sum of \$17,000.00 added to appraised value, increasing tax by \$712.30. This estate is also reported in Schedule B because after values as here stated were adjusted, litigation arose over the computation of the tax.



ROSTER OF THE BANKING DEPARTMENT.

E. L. FARNSWORTH, <i>Director of Taxation and Examination</i>	Olympia
JOHN P. DUKE, <i>Supervisor of Banking</i>	Olympia
J. C. MINSHULL, <i>Deputy Supervisor of Banking</i>	Olympia
CLAUDE P. HAY, <i>Deputy Supervisor of Banking</i>	Sultan
H. S. BENNETT, <i>Examiner</i>	Tacoma
E. C. CARTER, <i>Examiner</i>	Yakima
McKINLEY ELLIS, <i>Examiner</i>	Spokane
R. L. GENTRY, <i>Examiner</i>	Spokane
RALPH R. KNAPP, <i>Examiner</i>	Seattle
FRED STEVENS, <i>Examiner</i>	Spokane
JOHN A. VANDERPOEL, <i>Examiner</i>	Bellevue
BONNIE MUSGROVE, <i>Clerk and Stenographer</i>	Olympia
HELEN SHAW, <i>Clerk and Stenographer</i>	Olympia
JEAN McLEOD HOLLOWAY, <i>Stenographer</i>	Olympia
TRUMAN TRULLINGER, <i>Clerk</i>	Olympia

INTRODUCTORY LETTER

APRIL 4, 1922.

Hon. Louis F. Hart, Governor of the State of Washington, Olympia.

DEAR SIR: Complying with the provisions of section 13, chapter 80 of the Session Laws of 1917 of the State of Washington, I have the honor to submit herewith the Fifteenth Annual Report of this Division, which sets forth the conditions of all institutions authorized to do a banking or trust company business as contemplated by law, and such other information relating to the financial situation over the state as is of general interest.

A synopsis of the reports of condition of 290 state banks and seven trust companies of the State of Washington at close of business December 31, 1921, shows:

Total resources	\$165,273,312 00
Deposits	137,363,688 00
Loans and discounts.....	93,209,485 00
U. S. bonds and U. S. certificates of indebtedness..	12,148,143 00
Other bonds and warrants.....	18,097,926 00
Cash on hand and in banks.....	30,773,122 00

Compared with the condition of 297 state banks and six trust companies on February 21, 1921, which was the date of the first published report for that year, deposits have decreased \$23,261,078 from \$160,624,766. Loans have decreased \$23,879,596 from \$117,089,081. Investments in U. S. bonds and other federal indebtedness have decreased \$2,733,733 from \$14,881,976. Holdings of other bonds and warrants have decreased \$3,338,894 from \$21,436,820. During the same period cash assets have decreased only \$644,392. On account of decreased liability the percentage of reserve is now 22% of deposits as against 19% on February 21, 1921. A remarkable feature is the reduction of bills payable and re-discounts, which have fallen from \$11,897,839 on February 21, 1921, to \$3,541,433. A reduction of 70% in these items during the past ten months is notable and proves that the banks have recovered from the shock of sudden deflation and indicates that their affairs are moving in an orderly manner toward normalcy.

An important statistical innovation, which for the first time has been included in the annual report of this department, is a "Report of Earnings and Distribution of Earnings" of the banks and trust companies supervised by this department, the figures having been worked out in amounts and percentages. Like other lines of industry, banking institutions have not escaped heavy losses during the year just closed, especially in those communities most affected by contraction of values and poor crops. Therefore, losses constitute the outstanding feature of this statement. It is shown that net losses aggregating \$2,069,662.06, a sum nearly equal to 20% of gross earnings, were written off. Although it is very likely that a substantial portion of these losses will be recovered in course of time, the situation has been met courageously by individual stockholders who, either by assessment or by voluntary contributions of those more able to be helpful, have raised a sum sufficient to make good any deficit after applying current earnings on this account. There has been no material reduction in the surplus and undivided profits accounts and they now stand at a figure exceeding six and a half million dollars.

Another innovation in the report is the "Combined Statement of Earnings per Thousand Dollars of Invested or Controlled Funds" of state banks. This system is used for the first time in arriving by simple means at the cost of doing business and the method already has been adopted by several country bankers in analyzing the cost of operating their own institutions. The outstanding feature of this statement is the heavy operating expense. That it takes an annual income of nearly six per cent of all funds left with a bank (which includes not only deposits but also capital, surplus and undivided profits) to meet expenses and interest charges will surprise many bankers as well as others not so closely in touch with banking problems. After paying all operating expenses it is shown that there is left a sum less than one and one-half per cent with which to meet losses and provide for reserves and returns in the way of dividends to the stockholders. When it is realized that the margin of profit on an average deposit of \$100.00 is less than twelve cents a month and that from this sum must be deducted any losses, it is evident that the margin of profit is very limited in comparison with the volume of business handled and the skill required. To put it in another way, if a customer deposited \$1,000.00 in an average bank in this state the first day of January, 1921, and left it there during the entire year, the bank would have made the munificent sum of sixty-four cents net profit on the deposit. It is advisable for bank officers to scrutinize this statement very carefully and analyze the operation of their institutions from the same point of view.

During the year six charters for new banks were issued and four banks and trust companies were absorbed by other banking institutions. It was my duty to take charge of eleven banks representing deposits of \$16,474,359.14. Included in these figures is the Scandinavian-American Bank of Seattle, which closed its doors June 30th. Its deposits were \$10,442,888.43 and, as far as I am able to learn, is the largest bank in respect to liabilities that has been closed in the United States during a long period of years. This bank was a member of the Federal Reserve Bank, the State Guaranty System and the Seattle Clearing House. The work incident to taking over the affairs of these institutions has increased materially the burdens and expenses of this Division. The Washington Bank Depositors' Guaranty System became inoperative concurrently with this report, all banks having withdrawn from membership before the close of the year 1921. The large sum involved in the failure of the Scandinavian-American Bank of Seattle not only had exhausted the Guaranty Fund but had made it evident that all protection to depositors in other banks in the System had been taken away. The member banks, therefore, removed the signs and advertisements from their windows and posted notices of withdrawal.

In some quarters there has been an attempt to attach blame to my predecessors in office and the banking department for the recent bank failures. These criticisms generally come from those unfamiliar with financial conditions and other matters entering into the failures of the institutions in question, but others have joined in the criticisms who are credited with intelligence and are in position to seek for themselves the causes which have contributed to the regrettable failures. If they would take the time to refer to statistics of last year they would learn that hardly a state in the Union escaped bank failures and the experience of this state compares very favorably with some of its neighbors. In justice to former heads of this department, permit me to point out that until June, 1917, a time not five years past, there was no law on the

statute books of this state giving real powers of supervision and correction of improper banking methods, and the best the head of the department and his assistants could do for the protection of the depositor was to bluff things through. Under a system of extravagant economy fostered and urged by the people, some of whom are now paying for their lack of foresight, an appropriation intended to provide for supervision of the 300 banks in the state was limited to a sum which would ordinarily run a fair-sized country bank. Inadequate compensation was paid the chief and his assistants; their work was continually handicapped by lack of funds, and as soon as deputies had gained experience and shown ability better positions were offered them. To illustrate the extent of this embarrassment to the organization, I will point out that at the time the administration of this office was taken over by me last April only one deputy or examiner had served the department more than one year. Examinations were limited both in frequency and efficiency by the constant harping of economy. It is plain that no organization, however able and conscientious the personnel might be, with these handicaps, could be expected to obtain the best results. At the last session of the legislature some of these difficulties were remedied but the effects of former parsimony will be felt for some time.

The past year will be remembered by the present generation as a time of tumbling prices of all products and materials, cancelled contracts and unprecedented losses in all lines of business and industry. Many individuals and firms, who commenced operating with inadequate capital at the beginning of the period of war inflation and had launched ambitiously into a whirl of large undertakings during the subsequent period of distended prices and profits and seemingly became passing rich to the envy of those more conservatively inclined, found themselves engulfed in the maelstrom of falling values and cancelled orders, so that "their last state is worse than their first." The failure of reckless operators had the effect of bringing values to lower levels and brought about the failure of more conservative operators and even made it difficult for the most careful to carry on. At one period of the year it was only through strong protective measures taken by groups of the larger financiers of the country, and particularly through the stabilizing influence of the Federal Reserve System, that a panic was averted.

The twelve months just past have brought but little joy to the banker, the business man or agriculturist, unless indeed he finds pleasure in undertaking a difficult proposition and wrestling with heavy odds. To make a simile, it has been like rowing a swift, rocky stream against a strong current and a heavy wind. Many who were prodigal of their reserve strength before entering the struggle have fallen behind and have been wrecked on the rocks; others are still struggling, but those who conserved their strength during the years of plenty have reached a safe harbor. If signs and manifestations do not fail, still water is near at hand although there are yet some obstacles to be overcome.

Of outstanding importance are the recent announcements made by a number of the larger railroads that large sums have been appropriated for the purchase of supplies and material to replace equipment and make much needed repairs to rights-of-way and other physical properties; and the promise that a substantial part of the material will be purchased in this state. Mills, which have been idle for some time, are resuming operation daily and new mills are being built. With the placing of orders by the railroads, a steady operation of

lumber mills is reasonably assured, with the promise of a full dinner pail for the woodsman and the mill owner. Contrary to the former year, the 1921 cut was very materially exceeded by the amount sold and moved off. This means that stocks on hand are much lower than a year ago. Export demand still remains favorable. Although there is some sign of slackening, on the other hand there is an improvement in the domestic market. The immediate future of the lumber situation is still unsettled. Operators claim that they are not making a margin of profit. The export market is uncertain and those best informed upon the subject say they do not expect that manufacturing will be upon a firm footing until the farmer recovers his purchasing power and freight rates are adjusted downward.

Washington leads all other states in the annual production of lumber. It is our most important industry, it being estimated that one-third of our population is employed, directly or indirectly, in some phase of lumbering. Upwards of 800 mills are engaged in the business and, together with logging camps, they employ 100,000 men. The payroll of this industry in 1920 amounted to \$113,000,000. During 1921 233,000 carloads of forest products were hauled by common carriers and the industry supplied the four trans-continental railroads with 65% of outgoing traffic from this state. Final figures for 1921 are not yet available but an estimate secured from the West Coast Lumbermen's Association indicates a total of 3,678,000,000 board feet. Mr. T. S. Goodyear, Assistant Supervisor of Forestry, believes this estimate is too low and that the final figures will easily reach over 4,000,000,000 board feet. The lumber cut for 1920 was 5,524,676,000 board feet with a valuation of \$195,000,000. In addition there were 4,847,000 shingles manufactured, being 70% of all shingles manufactured in the United States. Grays Harbor takes first rank in 1921, production for the Pacific Coast, its cut reaching 640,000,000 board feet.

During the year 40,792 carloads of fruit, of the value of \$48,192,038, were shipped from points of production. These figures comprise:

	Cars	Value
Apples	32,410	\$39,259,319 00
Pears	2,999	2,525,492 00
Peaches	1,874	1,583,930 00
Plums and prunes.....	1,130	1,047,000 00
Miscellaneous	2,359	3,776,297 00

The apple crop, which only of late years became an important factor among the resources of this state, for the greater part has been sold and moved forward and its proceeds are being distributed among the growers. The Yakima and Wenatchee Valleys produce by far the greater proportion of this fruit and these communities are reaping the financial benefits of the largest yield ever produced in those sections and of the highly satisfactory price secured for the product. The recent freeze in California and resultant damage to the growing orange crop is expected to have a stabilizing effect on the year's apple crop, and the winter just past having been favorable to the development of fruit spurs the apple growing sections are looking forward to a satisfactory year.

Measured in bushels, the wheat production of Washington for 1921 was the largest since 1915 but it was sold for less money than any other year during that period. There were 54,662,000 bushels sold at an estimated price of ninety cents a bushel on the farm. Liquidation of debts, therefore, was disappointing to both debtor and creditor. Since early in November heavy snows have cov-

ered the ground continuously in the wheat section of the state. In many places the snowfall has reached sixty inches, the heaviest since 1915. Information from all sections is that the snow has moved off gradually and the ground has received full benefit from the moisture.

Carry-over stocks of agricultural crops have reached normal, or below normal, limits. One of the largest flour mill operators reports that there is about 13% of the 1921 wheat crop left in this state and that it is the consensus of opinion that there will be a very small percentage, if any, carried over.

Recently there has been a broad advance in prices of farm products and the farmer has gained courage. He has cut down expenses to a minimum and is bending all his efforts toward regaining his former financial freedom. It is the general opinion that, if prices do not fall very materially by next harvest, the season will be profitable to the farmer and enable him to show an agreeable liquidation of debt.

The market position for sheep has improved by bounds. The price for lambs on the Chicago market is about \$15.00 as against \$10.00 a year ago. Beginning in November, wool prices steadily advanced. Contracts for this year's clip have reached thirty cents a pound for raw wool, nearly double last year's contract price. Better prices than a year ago are being paid for all livestock, with the exception of beef cattle. However, the price of the latter has reacted favorably from the midwinter figure.

Last fall's advance in the price of fish has been maintained. The short pack of 1921 has moved at a profit and the carry-over from previous years, for the greater part, has been turned to the retailer.

The March bulletin issued by the Federal Reserve Board of the Twelfth District states: "Increased production activity and the resumption of seasonable outdoor work have combined to relieve the unemployment situation and more men were employed in February than in January. The peak of unemployment seems to have passed."

All things considered, there is a more hopeful prospect for the basic industries over the state than there has been for many months.

Very respectfully yours,

JOHN P. DUKE,
Supervisor of Banking.

WHAT THIS REPORT CONTAINS.

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CONDITION OF STATE BANKS.

Statement Showing Condition of 290 State Banks and 7 Trust Companies at Close of Business December 31, 1921, Compared With 301 State Banks and 6 Trust Companies at Close of Business November 15, 1920.

RESOURCES	November 15, 1920	December 31, 1921	Increases	Decreases
Loans and discounts.....	\$188,888,971 52	\$98,209,485 80	.....	\$45,629,485 72
Overdrafts	828,554 92	81,664 48	.....	241,980 49
Customers' liability account of letters of credit and account of acceptances	482,918 92	293,816 87	.....	189,102 05
U. S. bonds, Liberty bonds, U. S. certificates of indebtedness, war savings certificates and thrift stamps	18,711,911 91	12,148,148 15	.....	6,563,766 76
Stock of Federal Reserve Bank....	212,450 00	168,400 00	.....	44,050 00
Other bonds and warrants.....	22,564,106 83	18,097,926 66	.....	4,496,180 17
Other stocks, securities, claims, etc.	4,677,219 17	2,848,372 07	.....	1,828,847 10
Banking house.....	5,192,968 45	4,809,802 02	.....	383,181 43
Other real estate owned.....	2,520,462 91	1,899,796 90	.....	1,130,666 01
Furniture and fixtures.....	1,831,265 81	1,556,097 44	\$225,401 63	.....
Net balances due from approved reserve agents.....	23,590,896 51	18,362,251 57	.....	5,228,643 94
Net balances due from Federal Reserve Bank.....	4,375,299 50	2,648,365 12	.....	1,726,924 38
Exchanges for clearing house.....	2,015,000 79	1,159,251 49	.....	856,749 30
Cash on hand.....	5,558,406 81	4,591,097 63	.....	967,309 18
Outside checks and other cash items	1,035,962 96	584,601 23	.....	451,361 73
Due from banks not approved reserve agents.....	2,964,285 95	1,428,537 36	.....	1,535,728 59
Deposit with Guaranty Fund Board	322,081 88	80,567 93	.....	241,513 95
Other resources.....	854,579 00	1,751,437 65	896,858 65	.....
Expenses	38,377 29	64,107 24	25,729 95	.....
Total resources.....	\$235,640,744 13	\$165,273,312 56	\$1,147,991 23	\$71,515,422 80
Net decrease.....	.....	.....	.....	\$70,367,431 57
LIABILITIES				
Capital stock.....	\$16,909,200 00	\$14,268,500 00	.....	\$2,640,700 00
Surplus fund.....	5,527,754 24	4,997,971 25	.....	529,782 99
Undivided profits.....	3,381,290 96	1,586,132 71	.....	1,795,158 25
Amount reserved for taxes and interest	360,707 88	285,754 54	.....	74,953 34
Net amount due to banks.....	5,583,570 13	5,405,687 72	.....	127,882 41
Public deposits.....	10,762,460 87	12,119,361 73	\$1,356,900 91	.....
Postal savings deposits.....	766,549 20	548,050 11	.....	218,499 09
Individual deposits.....	81,536,946 64	53,038,392 59	.....	28,498,554 05
Demand certificates.....	2,529,940 98	1,819,637 83	.....	710,303 10
Certified and cashier's checks.....	2,128,764 03	1,629,394 77	.....	499,369 26
Letters of credit.....	49,679 10	38,468 14	.....	11,210 96
Dividends unpaid.....	50,256 06	113,022 00	62,765 94	.....
Time certificates of deposit.....	18,943,494 34	13,784,421 18	.....	5,159,073 16
Savings deposits subject to notice	72,179,760 29	49,018,846 26	.....	23,160,914 02
Bills payable.....	5,341,476 91	1,821,927 39	.....	3,519,549 52
Mortgages payable.....	99,720 00	55,450 00	.....	44,270 00
Bonds borrowed.....	216,550 00	218,365 59	.....	3,184 41
Acceptances executed for custo- mers	206,278 89	255,699 24	49,420 35	.....
Rediscounts.....	7,528,434 36	1,719,511 78	.....	5,808,922 58
Other liabilities.....	1,567,910 34	2,563,817 68	955,907 34	.....
Total liabilities.....	\$235,640,744 13	\$165,273,312 56	\$2,434,904 57	\$72,802,426 14
Net decrease.....	.....	.....	.....	\$70,367,431 57

CONDITION OF NATIONAL BANKS.

Combined Condition of 95 National Banks in the State of Washington at the Close of Business November 15, 1920, Compared With 97 at the Close of Business December 31, 1921.

RESOURCES	November 15, 1920	December 31, 1921	Increases	Decreases
Loans and discounts.....	\$154,847,000 00	\$125,077,000 00	.....	\$29,770,000 00
Overdrafts .....	.....	96,000 00	\$96,000 00	.....
U. S. bonds and other bonds.....	52,489,000 00	54,489,000 00	1,990,000 00	.....
Bank building, furniture and fixtures	5,399,000 00	6,524,000 00	1,125,000 00	.....
Other real estate owned.....	1,881,000 00	991,000 00	.....	890,000 00
Cash and exchange.....	55,871,000 00	54,604,000 00	.....	1,267,000 00
Acceptances	1,808,000 00	422,000 00	.....	886,000 00
Other resources.....	1,131,000 00	509,000 00	.....	622,000 00
Total resources.....	\$272,426,000 00	\$242,711,000 00	\$3,220,000 00	\$32,685,000 00
Net decrease.....	.....	.....	.....	\$29,715,000 00
LIABILITIES				
Capital stock.....	\$14,860,000 00	\$15,360,000 00	\$500,000 00	.....
Surplus fund.....	6,445,000 00	6,789,000 00	344,000 00	.....
Undivided profits and reserve accounts	4,605,000 00	2,896,000 00	.....	\$1,739,000 00
Due to banks.....	25,199,000 00	24,113,000 00	.....	1,086,000 00
U. S. deposits.....	1,400,000 00	3,014,000 00	1,614,000 00	.....
Demand deposits.....	119,358,000 00	107,905,000 00	.....	11,553,000 00
Time deposits.....	69,645,000 00	68,882,000 00	.....	763,000 00
Bonds and money borrowed.....	8,720,000 00	3,912,000 00	.....	4,808,000 00
Rediscounts	13,477,000 00	1,981,000 00	.....	11,496,000 00
Circulation	7,053,000 00	7,278,000 00	225,000 00	.....
Letters of credit.....	23,000 00	85,000 00	62,000 00	.....
Acceptances	1,305,000 00	440,000 00	.....	865,000 00
Other liabilities.....	336,000 00	186,000 00	.....	150,000 00
Total liabilities.....	\$272,426,000 00	\$242,711,000 00	\$2,745,000 00	\$32,460,000 00
Net decrease.....	.....	.....	.....	\$29,715,000 00

BALANCES DUE STATE BANKS AND TRUST COMPANIES IN
WASHINGTON SEGREGATED.

	Nov. 15, 1920	Dec. 31, 1921
Due from national banks outside the state.....	\$5,884,984 35	\$5,134,486 02
Due from national banks in the state.....	12,524,192 68	9,733,701 88
Total due from national banks.....	\$18,409,177 03	\$14,868,186 90
Due from state banks outside the state.....	\$1,619,661 23	\$1,547,924 56
Due from state banks in the state.....	3,127,063 20	1,949,549 07
Total due from state banks.....	\$4,746,744 43	\$3,497,473 63
Due from sundry banks.....	\$419,988 97	\$7,833 24
Total due from banks.....	\$23,575,910 43	\$18,378,493 77

BANKS AUTHORIZED DURING THE YEAR 1921.

Name of Bank	Location	Capital Stock
Farmers & Merchants State Bank.....	Nooksack	\$15,000 00
Citizens State Bank of Hillyard.....	Hillyard	25,000 00
Bank of McCleary.....	McCleary	25,000 00
Elk State Bank.....	Elk	15,000 00
Cowlitz Valley Bank.....	Kelso	30,000 00
Ritzville State Bank.....	Ritzville	25,000 00

BANKS NATIONALIZED.

Name of Bank	Location	New Title	Date
Citizens State Bank.....	Stanwood...	First National Bk. of Stanwood	Feb. 18, 1921
State Bank of Conway.....	Conway.....	First National Bank, Conway..	June 24, 1921
Dexter Horton Trs. & Svgs. Bk..	Seattle.....	Horton National Trs. & Svgs. Bank, Seattle	Aug. 17, 1921

BANKS CONSOLIDATED AND TITLE CHANGED.

Name of Bank	Location	New Title	Date
State Bank of Seattle and North- west Trust & Svgs. Bank.....	Seattle.....	Northwest Trust & State Bank, Seattle	Apr. 18, 1921
Guaranty Bank & Trust Co. and Northwest Trust & State Bank.	Seattle.....	Northwest Trust & State Bank, Seattle	Aug. 9, 1921
Specie Bank and Japanese Com- mercial Bank	Seattle.....	Japanese Commercial Bank, Seattle	Oct. 3, 1921

BANKS FAILED

Name of Bank	Location	Date Closed
Scandinavian American Bank.....	Tacoma	Jan. 15, 1921
North Side State Bank.....	Seattle	Jan. 26, 1921
Central Bank & Trust Company.....	Yakima	Jan. 27, 1921
Citizens Bank of Georgetown.....	Seattle	Jan. 28, 1921
Kelso State Bank.....	Kelso	Mar. 17, 1921
State Bank of Black Diamond.....	Black Diamond	May 13, 1921
Scandinavian American Bank.....	Seattle	July 1, 1921
Othello State Bank.....	Othello	Aug. 23, 1921
Farmers State Bank.....	Lind	Oct. 17, 1921
Farmers State Bank.....	Connell	Nov. 8, 1921
Mansfield State Bank.....	Mansfield	Dec. 1, 1921

INCREASE OF CAPITAL STOCK.

Name of Bank	Location	Increased From	To
Citizens State Bank	Arlington	\$15,000 00	\$30,000 00
Ridgefield State Bank.....	Ridgefield	10,000 00	25,000 00
Kittitas State Bank.....	Kittitas	10,000 00	25,000 00
State Bank of Winlock.....	Winlock	15,000 00	25,000 00
Pe Ell State Bank.....	Pe Ell	10,000 00	15,000 00
Northwest Trust & State Bank.....	Seattle	100,000 00	250,000 00
State Bank of Conway.....	Conway	10,000 00	25,000 00
Northwest Trust & State Bank.....	Seattle	250,000 00	350,000 00
West Seattle State Bank.....	Seattle	10,700 00	12,000 00
Japanese Commercial Bank.....	Seattle	50,000 00	100,000 00

ORDER OF WITHDRAWALS.

Washington Bank Depositors' Guaranty Fund.

No.	Name	Location
1	Guaranty Bank & Trust Company.....	Seattle, Wash.
2*	Citizens State Bank.....	Stanwood, Wash.
3	Spokane & Eastern Trust Company.....	Spokane, Wash.
4†	State Bank of Conway.....	Conway, Wash.
5	Farmers Bank	Ellensburg, Wash.
6	Harrington State Bank.....	Harrington, Wash.
7	State Bank of Wilbur.....	Wilbur, Wash.
8	Citizens Bank of Sultan.....	Sultan, Wash.
9	The Scandinavian American Bank (Closed).....	Seattle, Wash.
	Branch.....	Ballard Station, Wash.
10	State Bank of Spangle.....	Spangle, Wash.
11	Yakima Trust Company.....	Yakima, Wash.
12	Selah State Bank.....	Selah, Wash.
13	Yakima Valley Bank.....	Yakima, Wash.
14	Moxee State Bank.....	Moxee City, Wash.
15	Security State Bank.....	Palouse, Wash.
16	Lincoln County State Bank.....	Davenport, Wash.
17	Security State Bank.....	Newport, Wash.
18	San Juan County Bank.....	Friday Harbor, Wash.
19	Citizens Bank	Bremerton, Wash.
20	Citizens Bank & Trust Company.....	Everett, Wash.
21	Rucker Bank	Lake Stevens, Wash.
22	State Bank of East Stanwood.....	East Stanwood, Wash.
23	Cashmere State Bank.....	Cashmere, Wash.
24	Commercial Bank	Okanogan, Wash.
	Branch.....	Conconully, Wash.
	Branch.....	Chesaw, Wash.
25	Molson State Bank.....	Molson, Wash.
26	Bank of Colville.....	Colville, Wash.
	Branch.....	Kettle Falls, Wash.
27	State Bank of Edmonds.....	Edmonds, Wash.
28	Citizens State Bank.....	Auburn, Wash.
29	Chelan State Bank.....	Chelan, Wash.
30	Peoples State Bank.....	Enumclaw, Wash.
31	Commercial Bank & Trust Company.....	Wenatchee, Wash.

* Citizens State Bank of Stanwood converted into First National Bank.

† State Bank of Conway nationalized on June 24, 1921.

No.	Name	Location
32	Issaquah State Bank.....	Issaquah, Wash.
33	State Bank of Enumclaw.....	Enumclaw, Wash.
34	Leavenworth State Bank.....	Leavenworth, Wash.
35	Duvall State Bank.....	Duvall, Wash.
36	Hillyard State Bank.....	Hillyard, Wash.
37	Snoqualmie Valley Bank.....	Tolt, Wash.
38	Kalama State Bank.....	Kalama, Wash.
39	Scandinavian-American Bank	Spokane, Wash.
40	Security State Bank.....	Spokane, Wash.
41	Addy State Bank.....	Addy, Wash.
42	Bank of Chewelah.....	Chewelah, Wash.
43	Bank of Fairfield.....	Fairfield, Wash.
44	Opportunity State Bank.....	Opportunity, Wash.
45	Union Park Bank.....	Spokane, Wash.
46	Citizens Bank	Tenino, Wash.
47	Farmers' & Lumbermen's Bank.....	Elma, Wash.
48	Kitsap County Bank.....	Port Orchard, Wash.
49	Bremerton Trust & Savings Bank.....	Bremerton, Wash.
50	Vashon State Bank.....	Vashon, Wash.
51	First State Bank.....	Deer Park, Wash.
52	State Bank of Concrete.....	Concrete, Wash.
53	Clarke County Bank.....	Washougal, Wash.
54	Hamilton State Bank.....	Hamilton, Wash.
55	Skagit County Savings Bank & Trust Company.....	Mt. Vernon, Wash.
56	Home State Bank.....	Blaine, Wash.
57	North Pacific Bank.....	Tacoma, Wash.
58	Bothell State Bank.....	Bothell, Wash.
59	Spokane State Bank.....	Spokane, Wash.
60	Citizens State Bank.....	Puyallup, Wash.
61	Farmers State Bank.....	Sumner, Wash.
62	Community State Bank.....	Valleyford, Wash.
63	State Bank of Battle Ground.....	Battle Ground, Wash.
64	Centralia State Bank.....	Centralia, Wash.
65	Farmers & Merchants Bank.....	Centralia, Wash.
66	First Guaranty Bank.....	Centralia, Wash.
67	Kirkland State Bank.....	Kirkland, Wash.
68	Napavine State Bank.....	Napavine, Wash.
69	Bank of Clallam County.....	Port Angeles, Wash.
70	Redmond State Bank.....	Redmond, Wash.
71	American Security Bank.....	Vancouver, Wash.
72	Washington Exchange Bank.....	Vancouver, Wash.
73	State Bank of Winlock.....	Winlock, Wash.
74	Citizens State Bank.....	Camas, Wash.
75	Kittitas State Bank.....	Kittitas, Wash.
76	Methow Valley Bank.....	Pateros, Wash.
77	Commercial Bank	Twisp, Wash.
78	Little Falls State Bank.....	Vader, Wash.
79	Farmers State Bank.....	Winthrop, Wash.
80	Renton State Bank.....	Renton, Wash.
81	Ridgefield State Bank.....	Ridgefield, Wash.
82	First State Bank.....	Yacolt, Wash.
83	La Center State Bank.....	La Center, Wash.
84	State Bank of Kent.....	Kent, Wash.
85	Colfax State Bank.....	Colfax, Wash.
86	Entiat State Bank.....	Entiat, Wash.
87	Pullman State Bank.....	Pullman, Wash.
88	Willapa Harbor State Bank.....	Raymond, Wash.
89	Almira State Bank.....	Almira, Wash.
90	Farmers State Bank.....	Reardan, Wash.

No.	Name	Location
91	Naches State Bank.....	Naches, Wash.
92	Guaranty State Bank.....	Marcus, Wash.
93	Farmers & Merchants Bank.....	Rockford, Wash.
94	First Guaranty Bank.....	South Bend, Wash.
95	Farmers State Bank.....	Almira, Wash.
96	Miners & Merchants Bank.....	Chelan, Wash.
97	Coulee State Bank.....	Coulee City, Wash.
98	Farmers State Bank.....	Coulee City, Wash.
99	Waverly Exchange Bank.....	Waverly, Wash.
100	Woodland State Bank.....	Woodland, Wash.
101	Farmers State Bank.....	Centerville, Wash.
102	State Bank of Goldendale.....	Goldendale, Wash.
103	American State Bank.....	Ritzville, Wash.
104	State Bank of Charleston.....	Charleston, Wash.
105	Colville Loan & Trust Company.....	Colville, Wash.
106	Ione State Bank.....	Ione, Wash.
107	State Bank of Sequim.....	Sequim, Wash.
108	Eltopia State Bank.....	Eltopia, Wash.
109	Southwestern Washington Bank.....	Ilwaco, Wash.
110	Waterville Savings Bank.....	Waterville, Wash.
111	Withrow State Bank.....	Withrow, Wash.
112	Douglas County Bank.....	Waterville, Wash.
113	Grant County Bank.....	Ephrata, Wash.
114	Bank of Stevenson.....	Stevenson, Wash.
115	Wahkiakum County Bank.....	Cathlamet, Wash.
116	Wheeler State Bank.....	Wheeler, Wash.
117	Farmers Bank.....	Krupp, Wash.
118	Ruff State Bank.....	Ruff, Wash.
119	Warden State Bank.....	Warden, Wash.
120‡	Citizens Bank.....	Anacortes, Wash.

Banks numbers 1 to 5 withdrew between the dates 12-31-20 and 6-9-21.

Banks numbers 6 to 9 withdrew between the dates 6-10-21 and 6-30-21.

Banks numbers 10 to 59 withdrew between the dates 7-1-21 and 12-7-21.

Banks numbers 60 to 120 withdrew between the dates 12-8-21 and 12-31-21.

‡ Citizens Bank, Anacortes, closed on January 7, 1922.

WASHINGTON BANK DEPOSITORS' GUARANTY FUND.

	Total	Balance in Failed Banks	Claims Pending Court Decision	Available Funds
RECEIPTS—				
Guaranty Fund	\$645,787 44	\$152,447 50	\$71,965 85	\$421,384 59
Assessment No. 1 (12-27-18).....	3,384 94			3,384 94
Assessment No. 2 (1-5-20).....	12,389 28			12,389 28
Assessment Contingent (6-9-21).....	70,857 48	14,956 89	12,699 28	43,201 81
Assessment No. 3 (12-7-21).....	280,254 83	2,443 15	68,119 88	209,691 80
H. A. Langley, Special Deputy Su- pervisor of Bkg., Hq. Scan.				
Amer. Bank, Seattle.....	1,183,440 90			1,188,440 90
Interest	536 62			536 62
Total Receipts.....	\$2,196,651 49	\$169,847 04	\$152,774 51	\$1,874,029 94
DISBURSEMENTS—				
Expense 7-10-17 to 1-17-22.....	\$21,440 04			
Furniture & Fixtures, 7-10-17 to 1-17-22	3,065 46			
3% dividend paid 12-19-21 on war- rants drawn on Guaranty Fund account Scandinavian American Bank, Seattle, Failure.....	1,577,921 22			
Totals	\$1,602,426 72			\$1,602,426 72
Balance	\$594,224 77	\$169,847 04	\$152,774 51	\$271,603 22

Deposits of banks withdrawing held by Secretary of Guaranty Board to secure subsequent assessments:

Cash\$87,600 49 Bonds\$129,000 00

Warrants issued to guaranteed depositors of The Scandinavian American Bank of Seattle:

December 5, 1921.....\$7,889,634 79
December 19, 1921 Dividend paid, 20%..... 1,577,921 22

Warrants Outstanding and Unpaid.....\$6,311,718 57

**WASHINGTON STATE BANKS MEMBERS OF THE FEDERAL
RESERVE SYSTEM.**

Albion	Albion State Bank	
Almira	Almira State Bank	
Almira	Farmers State Bank	
Bellingham	Northwestern State Bank	
Buena	Buena State Bank	
Centralia	Centralia State Bank	
Chehalis	Coffman Dobson Bank & Trust Companies	0
Colfax	First Savings & Trust Bank of V County	RESOURC
Davenport	Lincoln County State Bank	
Ellensburg	Farmers Bank	
Enumclaw	Peoples State Bank	Furniture and Fixtures
Enumclaw	State Bank of Enumclaw	
Everett	Bank of Commerce	
Farmington	Bank of Farmington	
Garfield	First State Bank	\$6,774 8
Goldendale	State Bank of Goldendale	6,000 00
Hoquiam	Lumbermen's Bank & Trust Co.	12,740 00
La Crosse	First State Bank	9,734 11
La Crosse	Security State Bank	7,316 00
Molson	Molson State Bank	22,180 52
Odessa	Farmers & Merchants Bank	1,136 25
Okanogan	Commercial Bank	11,747 14
Pine City	Pine City State Bank	8,865 57
Pomeroy	Pomeroy State Bank	1,59 00
Port Townsend	Merchants Bank	10,115 06
Pullman	Pullman State Bank	4,158 19
Puyallup	Citizens State Bank	22,257 04
Puyallup	Puyallup State Bank	66,470 41
Reardan	Farmers State Bank	1,009 25
Renton	Citizens Bank of Renton	44,140 04
Renton	Renton State Bank	302,201 52
Ritzville	Ritzville State Bank	17,097 60
Rockford	Farmers & Merchants Bank	6,000 00
Rosalia	Bank of Rosalia	16,156 26
Selah	Selah State Bank	40,755 41
South Bend	Pacific State Bank	41,537 03
Spokane	Spokane & Eastern Trust Co.	21,944 13
Spokane	The Washington Trust Co.	43,588 15
Sprague	Farmers State Bank	17,085 07
Stanwood	Bank of Stanwood	34,214 44
St. John	Farmers State Bank	118,047 79
Tacoma	Puget Sound Bank & Trust Co.	1,000 00
Tekoa	Citizens State Bank	22,420 46
Tekoa	Tekoa State Bank	64,581 25
Toppenish	Central Bank of Toppenish	35,041 12
Toppenish	Traders Bank	75,552 40
Uniontown	Farmers State Bank	25,456 79
Walla Walla	Farmers & Merchants Bank	3,000 00
Walla Walla	Peoples State Bank	3,400 00
Wilbur	State Bank of Wilbur	46,570 05
Yakima	Commercial Bank	26,014 52
Yakima	Yakima Valley Bank	83,045 12
Zillah	Zillah State Bank	114,435 1
		50,576 16
		\$1,556,047 44

**STATEMENT OF RESOURCES AND LIABILITIES OF 53 STATE BANKS
MEMBERS OF THE FEDERAL RESERVE SYSTEM IN
WASHINGTON.**

COMPANIES OF ! RESOURCES.

Furniture and Fixtures	Expenses	Rediscounts	No. of Overdraft Accts.	Total Resources
\$6,574 88			12	\$761,967 49
6,000 00			7	540,025 07
12,900 00		\$18,065 14	50	1,256,860 61
91,734 11	1,190 31	37,275 44	149	6,408,318 00
7,316 00			77	1,749,632 88
32,180 53	885 22	29,650 00	40	2,095,880 77
1,136 25				151,997 41
11,597 14			26	1,270,755 15
8,985 57		336,868 29	19	1,922,508 48
1,530 00			2	259,002 81
10,115 06		17,063 50	11	705,192 89
4,638 19				1,725,964 98
22,237 04	909 86	210,708 35	90	1,363,626 97
06,470 41	900 07	101,371 91	39	8,071,488 88
1,669 25			7	184,675 08
5,093 90			10	1,049,772 37
44,180 94	310 89		85	4,217,183 51
262,201 52	968 90	108,000 00	194	40,831,394 22
17,697 60	775 61		42	1,790,886 04
6,630 00	140 00	5,925 00	30	2,262,590 70
16,156 26			52	1,622,615 98
40,755 41	453 08	44,247 26	74	6,922,301 99
41,537 03		117,227 37	131	4,218,086 92
				900,396 29
31,944 13	970 05	95,301 11	106	1,928,519 87
43,538 15		31,010 00	15	2,487,540 01
17,085 67	217 21		31	1,007,718 52
34,244 44		7,500 00	51	2,861,873 86
118,047 79			17	3,692,297 19
1,000 00			11	495,222 36
23,460 86	482 35		91	3,149,038 45
				301,514 62
64,581 35	675 51		137	6,421,570 55
55,641 42	250 91	25,933 00	126	2,902,727 64
79,552 90		20,576 80	113	18,269,007 04
25,416 79	016 86		74	2,198,691 04
9,957 00		5,000 00	7	325,871 49
3,400 00			5	275,480 53
46,370 96		127,347 70	51	4,097,801 92
26,014 52	540 39		72	2,615,067 27
93,045 12		294,560 82	232	6,943,343 75
114,435 10	464 78	15,750 00	189	7,024,926 26
59,576 16	505 54	80,000 00	.....	4,398,114 78
\$1,556,097 44	\$18,107 24	\$1,719,511 78	2,471	\$163,553,800 78



**WASHINGTON STATE BANKS MEMBERS OF THE FEDERAL
RESERVE SYSTEM.**

Albion
Almira
Almira
Bellin
Buena
Centra
Cheha
Colfas

Daver
Ellent
Enum
Enum
Ever
Farm
Garfle
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**STATEMENT OF RESOURCES AND LIABILITIES OF 53 STATE BANKS
MEMBERS OF THE FEDERAL RESERVE SYSTEM IN
WASHINGTON.**

Resources.

Loans and discounts.....	\$27,121,956 71
Overdrafts	36,146 22
Customers' liability account of letters of credit and account of acceptances	6,669 05
U. S. Bonds, Liberty Bonds, U. S. Certificates of Indebtedness, War Savings Certificates and Thrift Stamps.....	2,829,152 18
Stock of Federal Reserve Bank.....	168,400 00
Other bonds and warrants.....	4,126,298 66
Other stocks, securities, claims, etc.....	250,530 90
Banking house	1,136,645 71
Other real estate owned.....	399,543 67
Furniture and fixtures.....	406,552 14
Net balances due from approved reserve agents.....	4,671,143 31
Net balances due from Federal Reserve Bank.....	2,232,975 47
Exchanges for clearing house.....	430,183 66
Cash on hand.....	1,024,945 41
Outside checks and other cash items.....	188,827 05
Due from banks not approved reserve agents.....	882,450 65
Deposit with Guaranty Fund Board.....	10,933 01
Other resources	510,209 12
Expenses	6,257 64
Total resources	\$46,389,820 56

Liabilities.

Capital stock	\$4,207,500 00
Surplus fund	1,352,775 81
Undivided profits	465,488 37
Amount reserved for taxes and interest.....	96,678 65
Net amount due to banks.....	3,031,417 94
Public deposits	3,006,449 08
Postal savings deposits.....	307,016 05
Individual deposits subject to check.....	16,863,239 60
Demand certificates of deposit.....	196,317 95
Certified checks and cashier's checks.....	605,382 36
Letters of credit outstanding.....	10,466 88
Dividends unpaid	32,339 00
Time certificates of deposit.....	4,881,227 70
Savings deposits subject to notice.....	9,799,717 87
Bills payable	431,558 02
Mortgages payable	12,000 00
Bonds borrowed	85,650 00
Acceptances executed for customers.....	1,245 42
Rediscounts	512,384 00
Other liabilities	490,965 86
Total liabilities	\$46,389,820 56

**ABSTRACT OF REPORTS OF CONDITION OF STATE BANKS IN WASHINGTON AT THE CLOSE OF BUSINESS ON THE
DATES NAMED.**

RESOURCES	February 21, 1921 287 State Banks 6 Trust Companies	April 29, 1921 287 State Banks 6 Trust Companies	June 30, 1921 288 State Banks 6 Trust Companies	September 6, 1921 284 State Banks 6 Trust Companies	December 31, 1921 290 State Banks 7 Trust Companies
Loans and discounts.....	\$117,080,081 67	\$114,782,727 43	\$112,904,691 33	\$99,458,392 78	\$98,209,485 80
Overdrafts.....	112,870 71	132,985 66	146,279 84	147,511 66	81,064 43
Customers' liability account of letters of credit and account of ac- ceptances.....	259,492 40	189,306 23	413,834 01	245,057 09	203,810 87
U. S. bonds, Liberty bonds, U. S. certificates of indebtedness, war savings certificates and thrift stamps.....	14,881,876 96	15,295,949 22	14,705,473 69	12,276,441 07	12,143,143 15
Stock of Federal Reserve Bank.....	232,150 00	223,500 00	225,250 00	166,450 00	169,400 00
Other bonds and warrants.....	21,846,830 60	20,576,413 84	19,243,232 58	16,175,354 96	18,007,926 66
Other stocks, securities, claims, etc.....	3,624,034 30	3,523,186 35	3,255,770 02	2,872,077 80	2,949,373 07
Banking house.....	4,692,389 06	4,727,072 43	4,783,333 02	4,909,205 14	4,909,803 02
Other real estate owned.....	2,259,482 34	2,990,004 07	2,161,064 87	1,677,284 87	1,389,706 90
Furniture and fixtures.....	1,335,169 31	1,420,813 33	1,465,531 52	1,440,094 43	1,556,697 44
Balances due from approved reserve agents.....	18,845,955 25	18,257,371 42	18,332,850 45	19,045,700 70	18,393,251 57
Balances due from Federal Reserve bank.....	3,570,991 22	3,674,983 00	3,860,774 27	2,972,844 28	3,644,305 12
Exchanges for clearing house.....	1,385,775 70	5,677,800 67	3,075,311 47	1,440,074 63	1,158,251 40
Cash on hand.....	5,637,846 29	5,207,505 12	5,039,073 69	4,341,931 62	4,591,097 63
Outside checks and other cash items.....	514,220 94	1,273,056 12	501,693 56	333,013 05	524,001 28
Due from banks not approved reserve agents.....	1,363,694 83	1,373,056 12	1,692,588 54	1,482,380 25	1,428,557 36
Deposit with Guaranty Fund Board.....	363,524 41	352,733 34	612,683 41	322,234 51	70,567 08
Other resources.....	1,661,100 45	1,024,968 37	1,702,205 94	1,686,554 83	1,761,487 65
Expenses.....	41,846 33	82,186 46	94,182 54	182,479 06	64,107 24
Total resources.....	\$190,397,342 86	\$194,568,904 29	\$191,521,075 40	\$171,455,639 97	\$166,273,312 56

ABSTRACT OF REPORTS OF CONDITION OF STATE BANKS IN WASHINGTON AT THE CLOSE OF BUSINESS ON THE
DATES NAMED—Concluded.

LIABILITIES	DATES NAMED—Concluded.				
	February 21, 1921 297 State Banks 6 Trust Companies	April 23, 1921 297 State Banks 6 Trust Companies	June 30, 1921 298 State Banks 6 Trust Companies	September 6, 1921 294 State Banks 6 Trust Companies	December 31, 1921 290 State Banks 7 Trust Companies
Capital stock	\$15,889,200 00	\$15,902,200 00	\$15,922,200 00	\$14,302,000 00	\$14,288,500 00
Surplus fund	5,480,097 77	5,425,297 77	5,371,990 16	5,064,479 31	4,597,971 25
Undivided profits	1,963,822 04	2,215,911 27	1,866,198 88	1,955,073 13	1,886,132 71
Amount reserved for taxes and interest	881,129 79	109,868 97	154,810 14	1,185,192 76	286,754 54
Net amount due to banks	4,835,408 82	5,014,942 66	5,089,754 03	4,489,452 64	5,405,587 73
Public deposits	8,869,249 55	18,316,546 88	17,210,910 13	14,289,894 13	12,119,861 78
Postal savings deposits	551,625 65	480,263 59	888,462 22	501,716 43	545,050 11
Individual deposits subject to check	60,530,533 19	53,888,323 67	52,172,359 11	55,102,167 54	53,085,392 59
Demand certificates of deposit	2,218,874 67	1,970,115 37	1,911,942 18	1,726,911 53	1,519,537 83
Certified checks and cashier's checks	1,650,202 43	1,679,949 71	1,814,795 51	1,523,753 65	1,629,384 77
Letters of credit outstanding	37,097 93	63,513 15	255,451 31	134,581 79	88,468 14
Dividends unpaid	54,940 69	4,250 10	28,860 00	1,394 00	113,022 00
Time certificates of deposit	16,947,153 09	15,875,404 82	15,125,215 82	15,603,504 03	13,784,421 18
Savings deposits subject to notice	65,031,823 49	61,906,554 73	61,733,899 86	46,552,436 59	49,018,846 26
Bills payable	5,782,173 12	4,532,232 56	4,536,654 29	2,971,024 46	1,821,927 39
Mortgages payable	39,650 00	46,850 00	46,850 00	46,850 00	55,450 00
Bonds borrowed	230,400 00	309,389 18	344,795 59	309,615 59	213,266 59
Acceptances executed for customers	41,926 38	42,610 57	162,731 55	135,706 11	255,699 24
Redeemables	6,115,696 30	4,297,401 29	4,795,334 18	3,946,720 95	1,719,511 73
Other liabilities	2,798,989 47	2,432,056 10	2,678,842 45	2,676,080 32	2,553,511 63
Total liabilities	\$109,397,343 55	\$104,593,904 29	\$191,521,975 40	\$171,455,639 97	\$165,273,312 56

STATEMENT OF CONDITION OF FIRST INTERNATIONAL BANK OF SOUTH BEND, SOUTH BEND, WASHINGTON.
Closed July 17, 1915.

ASSETS	On Hand July 17, 1915	Additional Converted From Other Assets	Interest, Income and Profits	Cash Collected	Offsets Allowed	Converted Into Claims and Judgments	Converted Into Other Assets	Ascertained Losses	Sale to Putnam Bros.
Loans and discounts.....	\$177,976 34		\$4,721 55	\$65,492 79	\$10,084 13			\$11,988 15	\$94,886 82
Other real estate.....	22,863 43			3,945 60	40 29			8,924 82	9,448 22
Bonds and warrants.....	13,724 96		74 96	992 44	5,589 70			7,119 41	98 86
Due from banks.....	17,265 99		22 43	1,547 36	154 25			15,617 29	
Cash on hand.....	271 72			271 72					
Bank building.....	12,000 00			3,237 00				8,763 00	
Furniture and fixtures.....	4,000 00			1,577 40				2,422 60	
Overdrafts.....	16 77			9 05				4 72	
Other resources and sale of assets.....		\$20,839 81	2,291 66	30,590 02				9 89	9,122 41
Stock assessment.....		50,000 00	117 53	14,761 31				85,356 23	
	\$247,606 20	\$70,899 81	\$7,238 13	\$122,714 59	\$16,718 37			\$39,863 09	\$113,006 30
DISTRIBUTION OF CASH—									
Preferred claims paid.....				\$128 65	TOTAL—				
Secured claims paid.....				29,246 86	Proved for dividends.....				
General claims paid—36%.....				52,451 03	Proved, preferred and paid.....				
Expended for preservation of assets.....				11,894 59	Not proved.....				
Liquidating expenses.....				23,911 08	LESS—				
Cash on hand and in banks—December 31, 1921.....				92 40	Proved, preferred and paid.....				
Total Cash Collected.....				\$122,714 59	Dividends paid.....				
					LIABILITIES REMAINING—				
					Claims proved.....				
					Not proved.....				
					\$91,236 10				
					1,444 56				
					\$92,679 66				

THE BROADWAY STATE BANK OF SEATTLE.
Closed January 18, 1917.

ASSETS	On Hand January 18, 1917	Additional Acquired and Converted From Other Assets	Interest, Income, and Profits	Cash Collected	Offsets Allowed	Converted Into Other Assets	Judgments	Ascertained Losses	Balance On Hand December 31, 1921
Loans and discounts.....	\$130,284 61	\$2,122 83	\$4,218 34	\$69,948 07	\$12,605 90	\$177 06	\$9,591 01	\$6,775 00	\$51,537 45
Real estate loans.....	14,110 50	2,261 48	12 50	144 18	.....	.....	.....	.....	14,871 98
Judgments.....	2,635 00	11,160 64	81 64	5,195 82	357 37	.....	.....	429 20	14,023 86
Overdrafts.....	8,545 87	114 07	50 50	3,175 83	4,484 07	.....	.....	308 14	14 40
Cash items.....	7,852 04	.....	.....	6,462 85	15,564 17	.....	.....	43 92	641 56
Bonds.....	14,569 83	500 00	1,651 30	6,351 82	.....	.....	.....	6,864 78	5,810 59
Real estate owned.....	17,065 00	1,984 74	17 45	2,321 95	.....	.....	.....	.....	3,484 85
Furniture and fixtures.....	5,756 78	.....	.....	6,638 44	.....	.....	.....	.....	1 15
Due from banks.....	1,425 32	5,191 74	22 63	2,896 11	.....	.....	.....	.....	23,249 80
Miscellaneous collections, etc.....	.....	1,614 25	980 86	1,783 83	.....	.....	.....	.....	.....
Stock assessment.....	.....	25,000 00	33 63	2,018 54	.....	.....	.....	.....	.....
Cash on hand.....	1,931 87	86 67	.....	.....	.....	.....	.....	.....	.....
	\$213,566 32	\$47,806 42	\$6,885 21	\$90,547 85	\$32,061 60	\$177 06	\$9,591 01	\$14,420 64	\$120,973 43
DISTRIBUTION OF CASH—									
Secured claims paid.....	.....	.....	.....	.....	TOTAL—	.....	.....	.....	.....
Preferred claims paid.....	.....	.....	.....	.....	Claims proved for dividends.....	.....	.....	\$157,701 87	.....
Dividends paid—General.....	.....	.....	.....	.....	Claims proved, pref. and paid.....	.....	.....	14,006 84	.....
Expended for preservation of assets.....	.....	.....	.....	.....	Claims not proved.....	.....	.....	2,062 16	.....
Liquidating expense.....	.....	.....	.....	.....	LESS—	.....	.....	.....	.....
Cash on hand and in banks.....	.....	.....	.....	.....	Claims preferred and paid.....	.....	.....	\$14,006 84	.....
	.....	.....	.....	.....	Dividends paid—General.....	.....	.....	55,192 84	.....
	.....	.....	.....	.....	LIABILITIES REMAINING—	.....	.....	.....	.....
	.....	.....	.....	.....	Proved.....	.....	.....	\$102,509 33	.....
	.....	.....	.....	.....	Not proved.....	.....	.....	2,062 16	.....
	.....	.....	.....	.....		.....	.....	.....	\$104,571 79

THE BROADWAY STATE BANK OF SEATTLE.
Closed January 18, 1917.

ASSETS	On Hand January 18, 1917	Additional Acquired and Converted From Other and Profits Assets	Interest, Income and Profits	Cash Collected	Offsets Allowed	Converted Into Other Assets	Judgments	Ascertained Losses	Balance On Hand December 31, 1921
Loans and discounts.....	\$130,294 61	\$2,192 83	\$4,218 34	\$59,948 97	\$12,605 99	\$177 06	\$9,591 01	\$6,775 00	\$51,597 45
Real estate loans.....	14,110 50	2,261 49	12 50	144 18	.....	.....	.....	.....	14,371 98
Judgments.....	2,935 00	11,160 64	81 64	5,126 82	557 87	.....	.....	.....	14,023 96
Overdrafts.....	3,543 87	114 07	.....	3,170 86	4,434 07	.....	.....	.....	2,827 69
Cash items.....	7,852 04	.....	.....	.....	16,564 17	.....	.....	.....	14 40
Bonds.....	14,559 83	500 00	1,651 30	6,422 56	.....	.....	.....	.....	641 56
Real estate owned.....	17,050 00	1,984 74	17 46	6,831 82	.....	.....	.....	.....	5,810 89
Furniture and fixtures.....	5,756 78	.....	.....	2,821 98	.....	.....	.....	.....	3,434 86
Due from banks.....	1,425 22	5,191 74	22 63	6,639 44	.....	.....	.....	.....	1 16
Miscellaneous collections, etc.....	.....	1,614 25	940 86	2,596 11	.....	.....	.....	.....	.....
Stock assessment.....	.....	25,000 00	33 63	1,783 83	.....	.....	.....	.....	.....
Cash on hand.....	1,931 87	25,98 67	.....	2,019 54	.....	.....	.....	.....	23,249 80
	\$213,566 32	\$47,806 42	\$6,835 21	\$80,547 85	\$32,961 80	\$177 06	\$9,591 01	\$14,420 64	\$120,973 43
	DISTRIBUTION OF CASH—								
	Secured claims paid.....	.....	.....	\$13,874 84	TOTAL—	Claims proved for dividends..	.....	\$157,701 87	.....
	Preferred claims paid.....	.....	.....	132 00	Claims proved, pref. and paid	.....	.....	14,006 84	.....
	Dividends paid—General.....	.....	.....	55,208 80	Claims not proved.....	.....	.....	2,062 16	\$173,770 87
	Expended for preservation of assets.....	.....	.....	2,967 47	LESS—	.....	.....	.....	.....
	Liquidating expense.....	.....	.....	14,057 91	Claims preferred and paid.....	.....	.....	\$14,006 84	.....
	Cash on hand and in banks.....	.....	.....	4,311 88	Dividends paid—General.....	.....	.....	55,192 84	69,199 15
	Total cash collected.....	.....	.....	\$80,547 85	LIABILITIES REMAINING—	.....	.....	.....	.....
					Proved.....	.....	.....	\$102,509 33	.....
					Not proved.....	.....	.....	2,062 16	\$104,571 79

STATEMENT OF CONDITION OF NORTHERN BANK & TRUST COMPANY OF SEATTLE, DECEMBER 31, 1921.

Closed January 29, 1917.

ASSETS	On Hand January 29, 1917	Additional Acquired and Converted From Other and Assets	Interest, Income and Profits	Cash Collected	Offsets Allowed	Converted Into Claims and Judgments	Converted Into Other Assets	Ascertained Losses	Balance On Hand December 31, 1921
Loans and discounts.....	\$1,226,968 91	\$56,730 46	\$33,560 80	\$663,780 48	\$112,251 00	\$2,919 11	\$50,574 24	\$96,866 87	\$614,886 97
Real estate owned.....	46,009 76	94,600 46	5,245 04	60,111 24	2,689 83	.....	3,504 48	27,109 82	52,189 89
Stock and security.....	216,338 14	88,440 56	114,065 75	326,084 35	14,094 85	.....	.....	26,884 53	47,170 86
Bonds and warrants.....	117,252 92	4,817 78	3,132 88	19,746 39	.....	.....	.....	5,643 72	99,513 47
Furniture and fixtures.....	26,000 00	.....	.....	10,572 87	.....	.....	.....	.....	15,427 13
Overdrafts.....	34,967 18	23,505 25	32 63	8,088 12	4,128 05	.....	10,100 81	27,497 46	8,066 60
City banks.....	88,171 45	12,379 07	16,231 15	51,461 35	5,496 68	.....	.....	10,078 87	265 18*
Checks and other cash items.....	50,223 13	23,043 10	141 69	30,061 29	2,547 69	.....	21,244 67	37 51	19,515 46
Other resources.....	.....	80,523 15	.....	12,151 00	50,130 76	.....	.....	.....	18,241 39
Cash on hand, January 29, 1917.....	13,867 24	36,100 00	1,082 04	13,867 24	.....	.....	.....	.....	.....
Stock assessment.....	.....	.....	.....	19,066 66	19,123 36	.....	.....	.....	.....
	\$1,769,865 73	\$415,139 83	\$174,370 98	\$1,020,877 99	\$210,513 00	\$2,919 11	\$85,424 20	\$164,098 65	\$875,734 59
DISTRIBUTION OF CASH—									
Secured claims paid, collateral	.....	.....	.....	.....	.....	.....	.....	.....	.....
Preferred claims paid.....	.....	.....	.....	\$32,000 72	.....	.....	.....	\$1,453,059 63	.....
Expended for preservation of	.....	.....	.....	32,080 54	.....	.....	.....	32,323 13	.....
assets.....	.....	.....	.....	.....	.....	.....	.....	13,019 19	\$1,498,403 95
Liquidating expense.....	.....	.....	.....	130,144 60	.....	.....	.....	.....	.....
Dividends paid—40%.....	.....	.....	.....	88,983 77	.....	.....	.....	\$32,030 54	.....
Transferred to trust.....	.....	.....	.....	581,849 70	.....	.....	.....	581,849 70	613,871 24
Cash on hand in banks.....	.....	.....	.....	1,850 62	.....	.....	.....	.....	.....
Total cash collected.....	.....	.....	.....	106,992 04	.....	.....	.....	.....	.....
				\$1,020,877 99	.....	.....	.....	\$971,513 62	\$884,582 71
				.....	.....	.....	.....	13,019 19	.....

* Overdraft.

STATEMENT OF CONDITION OF NORTH SIDE STATE BANK OF SEATTLE DECEMBER 31, 1921.
Closed January 26, 1921.

ASSETS	On Hand January 26, 1921	Additional Acquired and Converted From Other Assets	Interest, Income and Profits	Cash Collected	Offsets Allowed	Converted Into Claims and Judgments	Converted Into Other Assets	Ascertained Losses	Balance On Hand December 31, 1921
Loans and discounts.....	\$81,382 65	\$2,000 00	\$679 50	\$10,830 93	\$7,180 26	.....	\$97 90	.....	\$65,944 06
Overdrafts.....	7,087 32	.....	.....	268 40	669 91	.....	.....	.....	6,131 01
Bonds and warrants.....	29,268 50	97 90	708 02	23,708 02	.....	.....	.....	.....	6,364 40
Furniture and fixtures.....	5,365 08	.....	.....	184 00	.....	.....	.....	.....	5,181 08
Real estate owned.....	2,408 86	.....	37 47	412 47	.....	.....	.....	.....	2,081 86
Claims and judgments.....	783 80	.....	5 50	306 50	.....	.....	.....	.....	438 80
Other resources.....	6,623 00	2,418 17	.....	1,132 45	.....	.....	.....	.....	7,923 72
Due from banks.....	4,837 50	.....	97 28	523 15	.....	.....	.....	\$1,745 87	2,166 76
Cash and cash items.....	1,729 66	112 72	.....	1,727 46	23 00	.....	.....	.....	101 62
Stock assessment.....	.....	1,900 00	14 28	1,814 28	.....	.....	.....	.....	.....
	\$130,042 47	\$6,428 79	\$1,542 05	\$40,923 66	\$7,863 17	.....	\$97 90	\$1,745 87	\$66,292 71
DISTRIBUTION OF CASH—									
Secured claims paid and collateral									
Redeemed.....									
Expended for preservation of									
assets.....									
Liquidating expenses.....									
Cash on hand in bank December									
31, 1921.....									
Total cash collected.....									
				TOTAL—					
				Claims proved for dividends...					
				Claims proved, pref. and paid...					
				Claims not proved.....					
				LESS—					
				Claims proved, pref. and paid...					
				LIABILITIES REMAINING—					
				Proved.....					
				Not proved.....					
				TOTAL.....					
				\$115,990 15					
				24,338 35					
				6,251 12					
				\$146,588 62					
				LESS—					
				2,903 21					
				4,338 33					
				9,346 77					
				\$24,338 35					
				\$24,338 35					
				\$115,990 15					
				6,251 12					
				\$122,250 27					

FEBRUARY 23d, 1922.

Mr. John P. Duke, Esq., Supervisor of Banking, Olympia, Washington.

DEAR MR. DUKE: Am enclosing herein statement of liquidation matters handled by this office for the year 1921.

Our expenses for the year were rather heavy for the reason that we had to employ a force at the old North Side State Bank headquarters for a period of three months after the failure of the bank, likewise at the Citizens Bank of Georgetown where the same condition existed for the same period of time. This was also necessary at Black Diamond for two months. Immediately upon the removal of the banks to the office in the White Building, the force was reduced to a minimum and our expenses for this year should not be nearly so high as for 1921.

Our attorneys' fees were also high on account of payment of several items, one of \$1,756.00 of German-American Mercantile Bank which was contracted two years prior to 1921,—one of \$607.00 of Northern Bank & Trust Company which was also contracted prior to last year. Then there is a further item of payment of attorneys' fees of \$2,700.00 in Citizens Bank of Georgetown which will be reduced to \$1,800.00 for the year 1922.

The item "Office Salaries Paid" includes all salaries for the office in the White Building and also all salaries paid the extra employees at the old headquarters of North Side State Bank, Citizens Bank of Georgetown and State Bank of Black Diamond.

Our "Interest Collections"—amount \$12,107.00—may seem somewhat small for the amount of assets on which we are liquidating, but it must be considered that in the case of the Northern Bank & Trust Company, Broadway State Bank and First International Bank of South Bend, the items remaining are those on which we are glad to accept the principal and in many cases compromise, and as a result, collect very little interest in these three banks.

Neither the Northern Bank & Trust nor Broadway State are liquidating as rapidly as I should like to see them, but inasmuch as most of the remaining assets are matters involving litigation, we cannot crowd them any faster than the wheels of the law will turn. I have asked our firm of attorneys to bring all matters now pending to a head at the earliest dates possible inasmuch as the liquidation of these banks should be closed as rapidly as can be accomplished and at the same time act in the best interest of the depositors.

The assets of the North Side State Bank are in such condition that payment cannot be forced on any of them, it being simply a matter of begging the money out of the parties owing the bank. There has been no dividend paid by this bank, but I do not feel that it is the fault of this office, as it is not in the cards to collect.

Trusting that this information will give you a general idea of the progress made in liquidation by this office during the past year, I am

Very truly yours,

K. S. LAPP,

Special Deputy Supervisor of Banking.

KSL—W

SUMMARY OF LIQUIDATION FOR YEAR 1921.**K. S. LAPP,****Special Deputy Supervisor of Banking.**

In charge of liquidation of:

Northern Bank & Trust Company
 German-American Mercantile Bank
 Broadway State Bank
 First International Bank of South Bend
 North Side State Bank
 Citizens Bank of Georgetown
 State Bank of Black Diamond

Interest collected	\$12,107 00
Collections on notes.....	137,034 78

Total.....	\$149,141 78
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Cash on hand in banks which failed during 1921, at time of failure.....	\$12,957 25
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Office salaries paid.....	\$10,907 15
Salaries paid attorneys.....	10,938 00
Rent, light and telephone.....	2,602 22

Total.....	\$24,447 37
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FEBRUARY 10th, 1922.

Mr. John P. Duke, Esq., Supervisor of Banking, Olympia, Washington.

DEAR MR. DUKE: Replying to yours of yesterday re statements of Cowlitz County Bank, Kalama, and Fremont State Bank, Seattle, for the annual report, beg to advise that liquidation on these two banks was closed and final dividend paid, prior to 1921. Therefore last year's reports were the final ones.

Yours very truly,

K. S. LAPP,*Special Deputy Supervisor of Banking.*

KSL—W

SUMMARY OF LIQUIDATION FOR YEAR 1921.

K. S. LAPP,
Special Deputy Supervisor of Banking.
In charge of liquidation of:
Northern Bank & Trust Company
German-American Mercantile Bank
Broadway State Bank
First International Bank of South Bend
North Side State Bank
Citizens Bank of Georgetown
State Bank of Black Diamond

Interest collected	\$12,107 00
Collections on notes.....	137,034 78
Total.....	\$149,141 78

Cash on hand in banks which failed during 1921, at time of failure.....	\$12,957 25
--	-------------

Office salaries paid.....	\$10,907 15
Salaries paid attorneys.....	10,933 00
Rent, light and telephone.....	2,602 22
Total.....	\$24,447 37

FEBRUARY 10th, 1922.

Mr. John P. Duke, Esq., Supervisor of Banking, Olympia, Washington.

DEAR MR. DUKE: Replying to yours of yesterday re statements of Cowlitz County Bank, Kalama, and Fremont State Bank, Seattle, for the annual report, beg to advise that liquidation on these two banks was closed and final dividend paid, prior to 1921. Therefore last year's reports were the final ones.

Yours very truly,

K. S. LAPP,
Special Deputy Supervisor of Banking.

KSL—W

**STATEMENT OF FARMERS STATE BANK, LIND, WASHINGTON, AT CLOSE
OF DECEMBER 31, 1921.**

ASSETS	On Hand Dec. 31, 1921	Additional Acquired	Interest and Income	Cash Collected	Offset	Interest Offset
Loans and discounts.....	\$70,985 75	\$1,330 00	\$256 29	\$10,587 82	\$896 08	\$205 94
Overdrafts	1,048 39					
Bonds and warrants.....	6,288 45			6,250 00	96 72	
Furniture and fixtures.....	2,260 00			200 00		
Other real estate.....	3,700 00					
Claims, etc.....	5 99					
Due from banks.....	469 45			538 09		
Cash	986 79			986 79		
Farm equipment	1,200 75					
War savings stamps.....	59 78			59 78		
Stock assessments.....		\$25,000 00		1,731 56		
Other sources.....				794 59		
	\$86,947 35	\$26,330 09	\$256 29	\$21,152 02	\$896 80	\$205 94
Preferred claims paid, bills payable	\$9,800 00					
Expended for preserving assets.....	468 61	Claims filed				\$45,463 03
Expense liquidating.....	627 58	Outstanding				5,187 44
Cash with S. & E. T. Co.....	7,418 89	Total.....				\$50,650 47
Cash on hand.....	2,837 54					
	\$21,152 02					

**STATEMENT OF MANSFIELD STATE BANK, MANSFIELD, WASHINGTON,
DECEMBER 31, 1921.**

Expense—			Interest and discounts.....	\$26,111 27
Salaries	\$6,563 50		Exchange	427 91
Taxes—			Rentals	134 20
Real estate	125 22		Losses recovered	1,210 91
Personal	1,592 38			
Income	1,575 44			
Corporation	15 00			
Capital stock.....	61 00			
Other expense	4,458 20	\$14,390 74		
Interest paid—				
Certificates of deposit.....	1,199 80			
Bills payable	2,472 94			
Rediscounts	16,806 58	21,720 16		
Public account	1,441 76			
Depreciation—				
Real estate	500 00			
Furniture	236 30	796 30		
Net earnings			Net loss	9,012 91
Total.....		\$36,897 20	Total.....	\$36,897 20
Net loss as above.....		\$9,012 91	Undivided profits as of December 31, 1920.....	\$9,837 30
Carried to surplus.....				
Dividends				
Reserve for taxes.....		824 39		
Undivided profits carried forward.....				
Total.....		\$9,837 30	Total.....	\$9,837 30

KELSO STATE BANK, KELSO, WASH.

JANUARY 7th, 1922.

Hon. John P. Duke, Supervisor of Banking, Olympia, Washington.

DEAR MR. DUKE: I enclose herewith Report of Condition of Kelso State Bank as of December 31, 1921, which I believe to be as nearly correct as it is possible to make it.

You will observe on the second sheet or page I have used the word "Book" when referring to claims not proved and liabilities remaining. I do this because we have so many claims presented for misappropriation of funds, etc., which the books do not show. No one can now tell what the amount of unproved claims may be or what the actual liabilities may turn out to be.

In "Ascertained Losses" I have confined myself to those judicially determined. We have much paper we know cannot be collected but it would be difficult to determine it just now.

Under "Other Resources" I have placed everything in a pick-up nature such as returned insurance premiums, etc., I had no other place for and which we carry as "Miscellaneous."

Among the "Claims Not Proved" are those asking a preference which I am disputing. There are a good many we know nothing of and perhaps will never be proved.

This failure is unique in that there is so much to contend with which the books do not show in the way of customers' funds misappropriated. The question of the Bank's liability is difficult to determine and involves us in numerous lawsuits. I have been unwilling to grant many such claims without judicial determination. When we have decisions in some of them it may give us a rule by which to pass on others. In this connection I wish to say the bookkeeping and clerical work in general was of high order. In one or two instances I have found where the cashier juggled his book but in general his with all the rest are scrupulously correct.

Soon after the litigation found necessary or unavoidable is out of the way the estate should be closed unless it can be arranged to keep it open at a nominal expense. Some sacrifice would have to be made to close the estate during the present year but that would be less than the expense of keeping someone in charge. The very best results in point of amount to be collected would call for keeping the estate open some three years longer. As soon as the various suits are out of the way, particularly suit of the bonding company which paid the county treasurer's bond and has since sued for a preferred claim for the amount, I would favor forcing everything and distributing the proceeds. It is useless to make sacrifices for the sake of getting money until we are free to distribute it and this will not be until most of the suits are disposed of.

I am pleased to report that the ultimate results promise as well as I hoped for soon after taking charge. That can not be very satisfactory, however. The conditions are such that no intelligent forecast could be made as to the net amount available for dividends.

Sincerely yours,

T. H. ADAMS,

*Special Deputy Supervisor of Banking,
Liquidating Kelso State Bank.*

STATEMENT OF CONDITION OF THE SCANDINAVIAN AMERICAN BANK, SEATTLE, DECEMBER 31, 1921.

ASSETS	On Hand June 30, 1921	Additional Acquired and Converted From Other Assets	Interest, Income, and Profits	Cash Collected	Offsets Allowed	Converted into Claims and Judgments	Converted into Other Assets	Ascertained Losses	Balance On Hand December 31, 1921
Cash	\$243,914 42			\$243,914 42					\$199 41
Cash—Foreign.....	1,699 00			1,500 19				\$15 46	1 35
Cash collections.....	7,559 52			4,779 10	\$2,783 61			13 77	90 00
Cash items.....	1,200 06	\$423 79	\$1 80	904 67	716 21			129 19	39,239 36
Due from banks.....	569,045 44	35,294 94	7,002 55	540,550 25	31,424 43			7,000 00	69,918 91
Bonds—Municipal.....	442,682 66		3,635 00	7,929 00	893,489 75			10,619 18	773,560 00
Bonds—U. S.....	1,916,314 00		34,646 50	744,041 32	422,650 00				12,559 23
Warrants—Municipal.....	71,355 52		249 35	7,520 69	51,524 96				
War savings and thrift stamps.....	69 35		20	69 55					
Overdrafts.....	29,963 90	300 72	07	14,639 36	13,674 67				1,040 66
Collection advances.....	68 77			21 65					47 12
Loans and discounts—Commercial.....	7,303,510 66		54,112 23	1,444,894 74	1,368,163 69			31,323 00	4,518,236 45
Loans—Automobile.....	7,743 06		196 37	3,562 86	240 33				4,097 24
Loans—Bill of lading.....	335,415 63		5,494 99	199,024 56	20,217 14				121,658 92
Loans—Real estate.....	900,711 18	4,500 00	13,053 90	146,174 71	10,987 07			220 51	765,905 88
Real estate contracts.....	244,451 88		7,303 64	27,341 23	882 97			95 22	293,439 11
Other assets.....	212,442 90							212,442 90	
Stock in Federal Reserve Bank.....	36,000 00		133 00	36,432 00					213,643 06
Stocks and securities.....	215,246 08		176 99	1,778 99					847,735 21
Sundry bonds.....	847,829 45		1,287 87	1,892 11					35,064 80
Supplies.....	41,126 76	9 65		5,471 61					
Depositors' Guaranty fund.....	149,563 94							149,563 94	
Furniture and fixtures.....	56,542 15			970 40					56,551 55
Real estate owned.....	210,425 10		10 00	18,336 33	4,500 00			7,475 04	152,169 52
Bank building—Ballard.....	15,000 00		9,055 73	232 21					16,000 00
Customers' liab. acct. acceptances.....	65,559 30		1,000 00	767 79	59,745 67				6,813 68
Customers' liab. acct. com'l letters credit.....	65,600 21				47,288 78				18,311 43
Customers' liab. acct. guar letters credit.....	10,083 38				8,773 38				1,300 00
Stockholders superadded liability.....		1,000,000 00	22 17	7,022 17					998,000 00
June 30th business withheld.....		111,782 47		111,782 47					
Other cash receipts.....		46,890 31	3,514 21	50,704 52					
	\$14,001,064 90	\$1,199,200 88	\$146,492 00	\$3,621,454 86	\$2,406,192 87			\$418,903 21	\$9,900 205 81
DISTRIBUTION OF CASH—					TOTAL—				
Cash on hand Dec. 31, 1921.....				\$639,233 06	Guaranteed claims approved.....			\$7,889,634 79	
Paid to Washington Bank De- positors' Guaranty Fund.....				1,007,156 16	General claims approved.....			415,638 04	
Notes paid and collateral re- deemed.....				1,405,125 60	Liabilities not filed or approved.....			816,611 61	\$9,121 882 44
Advances to preserve assets.....				824,727 89	Paid to Washington Bank De- positors' Guaranty Fund.....			\$1,007,156 16	1,007,156 16
Liquidating expenses.....				91,951 48	LIABILITIES REMAINING—				
Interest paid.....				11,297 56	Guaranty claims.....			\$9,822,478 63	
Miscellaneous payments.....				81,983 71	General claims.....			415,638 04	
Total cash collected.....				\$3,621,454 86	Not filed.....			816,611 61	\$8,054,726 25

STATEMENT OF THE CONDITION OF THE OTHELLO STATE BANK, DECEMBER 31, 1921.
Closed August 24, 1921.

ASSETS	On Hand August 23, 1921	Additional Acquired and Converted From Other Assets	Interest, Income and Profits	Cash Collected	Offsets Allowed	Converted Into Claims and Judgments	Converted Into Other Assets	Ascertained Losses	Balance On Hand December 31, 1921
Loans and discounts.....	\$40,810 44	\$85 37	\$468 78	\$3,833 33	\$1,161 62	.....	.....	.....	\$32,319 64
Real estate owned.....	1,500 00	.....	.....	.....	.....	.....	.....	.....	1,500 00
Stocks, securities and judgments.....	2,142 20	570 00	.....	.....	.....	.....	.....	.....	2,642 20
Bonds and warrants.....	261 70	.....	3 45	103 18	.....	.....	.....	.....	162 00
Furniture and fixtures.....	1,825 00	.....	.....	.....	.....	.....	.....	.....	1,825 00
Overdrafts.....	3 79	.....	.....	3 79	.....	.....	.....	.....	.....
City bank.....	3,833 94	729 34	46 61	3,551 96	.....	.....	.....	\$337 86	740 07
Checks and other cash items.....	666 28	.....	.....	507 12	.....	.....	.....	.....	161 16
Other resources.....	.....	.....	1 00	1 00	.....	.....	.....	.....	1 70
Cash.....	1,561 76	225 37	.....	1,785 43	.....	\$500 00	.....	.....	8,800 00
Stock assessments.....	.....	10,000 00	.....	700 00	.....	.....	.....	.....	.....
	\$52,627 11	\$11,400 08	\$519 87	\$10,485 81	\$1,161 62	\$500 00	.....	\$337 86	\$62,151 77
DISTRIBUTION OF CASH—									
Secured claims redeemed.....	.....	.....	.....	.....	TOTAL—	Claims proved for dividends.....	.....	\$33,731 94	.....
Preferred claims paid.....	.....	.....	.....	.....	Claims proved and preferred.....	.....	.....	60 00	.....
Expended for preservation of assets.....	.....	.....	.....	.....	Claims not proved.....	.....	.....	.....	.....
Liquidating expenses.....	.....	.....	.....	\$6 40	LESS—	.....	.....	.....	.....
Dividends paid.....	.....	.....	.....	1,178 54	Claims pref. secured and paid.....	.....	.....	.....	.....
Transferred to trust.....	.....	.....	.....	.....	Dividends paid.....	.....	.....	.....	.....
Cash on hand.....	.....	.....	.....	9,300 87	LIABILITIES REMAINING—	.....	.....	.....	.....
Total cash collected.....	.....	.....	.....	\$10,485 81	Proved.....	.....	.....	\$33,791 94	\$38,791 94

**STATEMENT OF CONDITION OF FARMERS STATE BANK, CONNELL,
WASH., DECEMBER 31, 1921.****RESOURCES.**

Loans and discounts.....	\$141,293 39
Overdrafts	734 90
United States bonds.....	8,200 00
Warrants and securities.....	1,425 31
Farm chattels	7,718 98
Furniture and fixtures.....	1,997 50
Claims	562 41
Cash items	8 45
Cash items	2,215 96
Total resources	\$164,156 90

LIABILITIES.

Profit and loss.....	\$4,345 94
Claims	107,453 33
Rediscounts, Fidelity, Spokane.....	19,325 00
Rediscounts, First National, Seattle.....	16,162 16
Rediscounts, Tri-State Term. Co.....	1,490 00
Bills payable	11,780 47
Bonds borrowed	3,600 00
Total liabilities	\$164,156 90

STATEMENT OF CONDITION OF CENTRAL BANK & TRUST CO.,
YAKIMA, DECEMBER 31, 1921.

SCHEDULE "A."
Contingent Liability.

	Jan. 27, 1921.	Dec. 31, 1921.
Rediscounts	\$177,085 58*	\$87,099 11
	180,403 58†	
Loans and discounts held as collateral to bills payable	30,644 53	17,538 70
Bills payable held by Spokane & Eastern Trust Company, Spokane.....	20,000 00	5,839 00
Real estate mortgages held by Western Union Life Insurance Company, Spokane (de- ducted from real estate account).....	40,000 00	28,200 00

*Corrected total.

†Examiner's report.

SCHEDULE "B."
Liquidating Expenses.

Salaries	\$12,739 45
Printing and stationery.....	474 97
Light, heat, water.....	245 31
Postage and revenue.....	46 00
Legal fees (filing, recording, etc.).....	392 24
Telephone and telegraph.....	96 55
Auto expense and chattel improvement.....	1,545 92
Real estate repairs.....	120 95
Net miscellaneous expense.....	1,216 60
Total.....	\$16,877 99

TRIAL BALANCE.

Assets.

National City Bank, Seattle.....	\$370 01	
National City Bank, Seattle.....	2,145 11	
National City Bank, Seattle.....	3,715 60	
Seattle National Bank, Seattle.....	887 35	
Spokane & Eastern Trust Company.....	2,113 91	
Spokane & Eastern Trust Company.....	1,768 83	
Yakima Trust Company, dividend account....	17,080 27	
Yakima Trust Company, draw account.....	41,333 88	
		\$69,414 96
Bonds	\$800 00	
Warrants	294 76	
Thrift Stamps	253 15	
		1,347 91
Chattels account		350 00
Real estate		122,328 66
Loans and discounts.....	\$268,368 89	
Bills receivable	27,961 21	
Overdrafts	664 84	
Prot. assets	550 00	
Judgments	13,825 39	
Cash items	2,035 84	
Branch account advances.....	658 77	
		314,064 94

Furniture and fixtures.....	\$10,765 06	
Bank improvement account.....	14,482 96	
		25,248 02
Expenses (prior to liquidation).....	\$2,991 09	
Expenses (liquidation)	16,977 99	
Taxes paid	3,059 80	
Interest paid	5,078 35	
Profit and loss (prior to liquidation).....	2,850 99	
Profit and loss (liquidation).....	52,094 61	
Long and short.....	334 28	
Exception account	52 02	
Protest fees	26 62	
		85,648 62
Total assets		\$608,413 11
Liabilities.		
Depositors' accounts	\$405,015 10	
General claims	5,619 98	
Rediscounts	87,099 11	
Bills payable	5,839 00	
Real estate mortgage.....	28,200 00	
		\$531,773 19
Stock assessment	\$12,356 14	
Interest and discounts.....	12,973 05	
Interest and discounts.....	2,483 92	
Rentals	3,475 64	
Recoveries	341 17	
		31,629 92
Total liabilities		\$608,413 11

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSING OF BUSINESS DECEMBER 31, 1921.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital Stock	Surplus and Undivided Profits	Total Deposits	Total Re-sources
Aberdeen.....	Grays Harbor	Aberdeen State Bank.....	1907	Byron Ripley	W. H. Tucker.....	\$25,000	\$15,032	\$531,397	\$571,419
Aberdeen.....	Grays Harbor	Hayes & Hayes, Bankers, Inc.	1904	F. B. Patterson.....	W. J. Patterson.....	300,000	131,350	3,062,728	4,065,079
Addy.....	Stevens.	Addy State Bank.....	1919	Hugh Waddell	C. Ostrum	15,000	1,500	57,015	73,515
Albion.....	Whitman.	*Albion State Bank.....	1906	Geo. M. Miller.....	M. C. Handley.....	25,000	10,606	52,187	87,894
Almira.....	Lincoln.....	*Almira State Bank.....	1906	Jens Peterson	Julius O. Johnson..	50,000	21,944	290,971	392,916
Almira.....	Lincoln.....	*Farmers State Bank.....	1914	F. H. Hyde.....	H. N. Gardiner.....	25,000	3,146	104,993	171,410
Anacortes.....	Skagit.....	Bank of Commerce.....	1905	Daniel Kelleher	Fred D. Cartwright.	25,000	10,511	245,909	266,706
Anacortes.....	Skagit.....	Citizens Bank	1907	W. T. Odlin.....	Reno Odlin	25,000	5,000	375,471	433,853
Arlington.....	Snohomish...	Arlington State Bank.....	1900	C. E. Bingham	O. H. Tracy.....	25,000	16,006	289,403	330,503
Arlington.....	Snohomish...	Citizens State Bank.....	1907	L. C. Palmer.....	A. H. Daubenber.	30,000	4,471	339,964	434,436
Asotin.....	Asotin.....	Bank of Asotin County.....	1904	Ben Ayres	J. E. Jones.....	25,000	7,600	187,225	230,262
Asotin.....	Asotin.....	Baumelster, Vollmer & Scott Bank.	1914	Arthur E. Clarke.....	E. N. Clark.....	15,000	8,631	122,970	146,593
Auburn.....	King.....	Citizens State Bank.....	1914	A. C. MacCallum.....	S. W. Brown.....	50,000	13,907	334,655	387,562
Battle Ground.	Clarke.....	State Bank of Battle Ground.	1914	G. O. Scotton.....	A. L. Morland.....	10,000	2,858	97,731	110,639
Bellingham....	Whatcom....	*Northwestern State Bank.....	1905	L. J. Adair.....	B. F. Drake.....	100,000	100,313	1,253,773	1,454,086
Bickleton.....	Klickitat....	Bank of Bickleton.....	1905	O. E. Flower.....	S. A. Rossier.....	25,000	21,984	199,550	246,966
Blaine.....	Whatcom....	Home State Bank.....	1908	Albert Still	O. K. Middleton....	25,000	5,000	389,001	419,001
Bothell.....	King.....	Bothell State Bank.....	1908	A. G. Worthington....	Ross E. Worley....	12,500	2,926	216,209	232,514
Bremerton....	Kitsap.....	Bremerton Trust & Savings Bank.	1914	Geo. E. Miller.....	H. F. Sprague.....	25,000	25,000	559,513	609,513
Bremerton....	Kitsap.....	Citizens Bank of Bremerton..	1909	S. Migliavacca	Ernest O. Ebert....	50,000	10,309	531,708	582,017
Bridgeport....	Douglas.....	Bridgeport State Bank.....	1906	Herman Cornehl	T. J. East.....	25,000	14,640	146,985	215,575

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1921—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital Stock	Surplus and Undivided Profits	Total Deposits	Total Re-sources
Buckley.....	Pierce.....	State Bank of Buckley.....	1907	O. O. Steberg.....	A. O. Hovey.....	\$25,000	\$14,988	\$315,508	\$355,487
Buena.....	Yakima.....	*Buena State Bank.....	1919	Oscar Koboski.....	F. S. Reinhardt.....	25,000	2,105	124,469	160,606
Camas.....	Clarke.....	Citizens State Bank.....	1919	H. S. Clark.....	Roy H. Dobbs.....	30,000	3,000	70,779	108,779
Oashmere.....	Ochelan.....	Oashmere State Bank.....	1907	Geo. Sussex, Jr.....	Wm. Kirkpatrick.....	25,000	10,995	413,926	449,913
Oashmere.....	Ochelan.....	Farmers & Merchants Bank.....	1908	G. E. Loudenbeck.....	J. E. Griffith.....	25,000	12,460	317,546	375,251
Oastle Rock.....	Cowlitz.....	The Oastle Rock Bank.....	1904	J. A. Byerly.....	G. L. Buland.....	25,000	26,644	478,550	540,194
Oathlamet.....	Wahkiakum.....	Wahkiakum County Bank.....	1909	Wm. T. Wright.....	E. M. Orth.....	10,000	4,765	155,228	180,089
Centerville.....	Klickitat.....	Farmers State Bank.....	1914	L. T. Gillett.....	J. O. Kaldara.....	15,000	3,725	138,900	152,686
Centralia.....	Lewis.....	*Centralia State Bank.....	1915	A. U. Dann.....	J. E. Raught.....	100,000	13,176	521,699	684,875
Centralia.....	Lewis.....	Farmers & Merchants Bank.....	1911	B. E. Rhodes.....	C. Paul Uhlmann.....	75,000	16,360	1,063,541	1,154,922
Centralia.....	Lewis.....	First Guaranty Bank.....	1903	J. E. Fitzgerald.....	Albert Smith.....	25,000	75,980	992,362	1,068,393
Charleston.....	Kitsap.....	State Bank of Charleston.....	1914	A. E. Galbraith.....	O. L. Amos.....	15,000	2,500	146,111	165,111
Chehalis.....	Lewis.....	*Coffman Dobson Bank & Trust Company.....	1904	N. B. Coffman.....	D. T. Coffman.....	150,000	105,224	1,778,987	2,424,408
Chehalis.....	Lewis.....	Security State Bank.....	1903	J. W. Alexander.....	W. J. Ford.....	25,000	15,384	708,819	809,204
Ochelan.....	Ochelan.....	Ochelan State Bank.....	1919	H. R. Kingman.....	H. W. Van Slyke.....	15,000	5,516	239,980	260,446
Ochelan.....	Ochelan.....	Miners & Merchants Bank.....	1907	J. A. Van Slyke.....	O. B. Van Slyke.....	25,000	47,915	263,133	336,049
Ochesaw.....	Okanogan.....	*Commercial Bank (Branch of Commercial Bank, Okanogan)	.....	N. E. Whitworth.....	Paul Gerdes (Asst. Cashier)	.....	.....	.....	.....
O Chewelah.....	Stevens.....	Bank of Chewelah.....	1911	G. W. Paddycoord.....	Fred W. Dickey.....	15,000	8,509	212,679	244,338
Clarkston.....	Asotin.....	State Bank of Clarkston.....	1907	A. E. Clark.....	E. N. Clark.....	15,000	3,640	154,408	173,170
Clear Lake.....	Stagit.....	First State Bank.....	1914	O. E. Bingham.....	Q. R. Bingham.....	10,000	4,557	50,612	95,169

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1921—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital Stock	Surplus and Undivided Profits	Total Deposits	Total Resources
Ole Elum.....	Kittitas.....	Ole Elum State Bank.....	1904	Frank Carpenter	Joseph Smith	\$60,000	\$22,083	\$388,581	\$388,649
Colfax.....	Whitman.....	Colfax State Bank.....	1908	J. J. Miller.....	R. F. Bigelow.....	60,000	15,551	331,422	450,438
Colfax.....	Whitman.....	*First Savings & Trust Bank of Whitman County.	1905	Alfred Coolidge	C. C. DePledge.....	75,000	19,190	260,538	343,714
College Place..	Walla Walla..	Citizens Bank of College Place	1919	S. D. Smith.....	W. W. Wasser.....	25,000	6,705	129,049	160,768
Colton.....	Whitman.....	Colton State Bank.....	1906	M. Schultheds, Jr.....	E. N. Snider.....	15,000	7,517	258,002	231,380
Colville.....	Stevens.....	Bank of Colville.....	1900	G. W. Paddycoord.....	O. L. Baker.....	100,000	10,000	596,897	705,897
Colville.....	Stevens.....	Colville Loan & Trust Co.....	1909	Geo. W. Seal.....	Edward Nyholm	25,000	1,452	810,322	886,777
Conconully.....	Okanogan.....	*Commercial Bank (Branch of Commercial Bank, Okanogan) State Bank of Concrete.	.....	N. E. Whitworth.....	D. E. Leake (Secretary) (Asst. Cashier)	.....	.....	.....	.....
Concrete.....	Skagit.....	State Bank of Concrete.....	1914	Wm. Jennings	Geo. A. Campbell..	10,000	8,583	166,210	186,131
Connell.....	Franklin.....	State Bank of Connel.....	1907	Walter A. Anderson..	O. B. Unger.....	15,000	12,008	123,949	150,367
Coulee City...	Grant.....	Coulee State Bank.....	1905	James Howell	J. M. Sencenbaugh.	25,000	10,000	108,615	173,415
Coulee City...	Grant.....	Farmers State Bank.....	1919	John R. Lewis.....	W. J. Isaak.....	25,000	5,008	72,077	112,085
Coupeville.....	Island.....	*Bank of Commerce (Branch of Bank of Commerce, Everett) Oreston State Bank.	.....	Daniel Kelleher	E. S. Bryan (Asst. Cashier)	.....	.....	.....	.....
Oreston.....	Lincoln.....	Ouster State Bank.....	1902	F. A. Duncan.....	O. E. Funkhouser..	25,000	8,976	179,150	213,127
Ouster.....	Whitcom.....	*Lincoln County State Bank..	1901	O. R. Behne.....	A. F. Stone.....	10,000	1,197	82,509	98,796
Davenport....	Lincoln.....	First State Bank.....	1907	J. W. Fry.....	Fred S. Wells.....	50,000	23,951	334,180	451,041
Deer Park.....	Spokane.....	Appleway State Bank.....	1920	O. F. Kelly.....	E. E. Wood.....	25,000	5,929	276,686	307,455
Dishman.....	Spokane.....	Dryden State Bank.....	1919	J. F. Brod.....	G. A. Kaufman.....	15,000	1,187	53,970	70,123
Dryden.	Obelan.....	.....	.....	R. B. Field.....	D. B. Martin.....	20,000	2,000	51,256	73,256

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1921—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital Stock	Surplus and Undivided Profits	Total Deposits	Total Resources
Duval	King	Duval State Bank	1912	Geo. Fowler	C. Beadon Hall	\$15,000	\$4,422	\$107,944	\$127,366
East Stanwood	Snohomish	State Bank of East Stanwood	1910	Peter Henning	O. R. Amundson	15,000	16,619	253,287	284,907
Eatonville	Pierce	Eatonville State Bank	1913	F. M. Roberts	J. G. Raley	10,000	5,503	184,370	200,765
Edison	Skagit	Farmers & Merchants Bank	1906	N. B. Hannay	J. K. Hannay	12,000	6,086	94,945	113,061
Edmonds	Snohomish	State Bank of Edmonds	1907	Ira E. Williams	H. V. Allen	25,000	5,000	156,453	186,473
Edwall	Lincoln	Bank of Edwall	1902	J. K. McCornack	H. O. Bancroft	25,000	10,040	163,397	198,506
Elberton	Whitman	Elberton State Bank	1909	J. M. Seagle	J. L. Montzheimer	10,000	3,130	68,512	81,968
Elk	Spokane	Elk State Bank	1921	E. E. Emery	O. F. Heas	15,000	105	44,079	58,194
Ellensburg	Kittitas	*Farmers Bank	1905	R. Lee Barnes	J. C. Sterling	100,000	44,526	1,057,534	1,202,060
Elma	Grays Harbor	Bank of Elma	1907	A. B. Devonshire	E. L. France	15,000	20,365	549,405	584,891
Elma	Grays Harbor	Farmers & Lumbermen's Bk.	1910	Henry McCleary	G. L. Babcock	20,000	5,000	229,983	253,354
Ellipton	Franklin	Ellipton State Bank	1913	H. M. Owen	Samuel B. Haines	15,000	9,106	11,686	35,792
Endicott	Whitman	Bank of Endicott	1903	Isaac Neace	Louis Ellert	60,000	13,357	204,365	277,623
Entiat	Chelan	Entiat State Bank	1914	Wm. G. Hughes	W. D. Wilson	10,000	2,215	91,218	108,433
Enumclaw	King	*Peoples State Bank	1910	B. R. Kibler	J. W. Davis	25,000	2,775	883,117	419,151
Enumclaw	King	*State Bank of Enumclaw	1904	A. C. Johansen	S. B. Lafromboise	30,000	20,129	479,946	530,076
Ephrata	Grant	Grant County Bank	1912	E. O. Davis	H. S. Erickson	15,000	3,500	161,167	196,680
Everett	Snohomish	*Bank of Commerce	1900	Daniel Kelleher	E. O. Olson	100,000	39,197	1,400,579	1,635,734
Everett	Snohomish	*Bank of Commerce (Pine Street Branch)		Daniel Kelleher	E. O. Olson				
Everett	Snohomish	Citizens Bank & Trust Co.	1912	N. L. Thompson	Frank L. Cooper	100,000	10,557	1,050,741	1,166,324
Everett	Snohomish	Everett Trust & Savings Bank	1902	Wm. O. Butler	W. M. Jenkins	25,000	25,015	646,919	609,896

* Member Federal Reserve System.

Supervisor of Banking

DIRECTORY OF STATIC BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1921—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital Stock	Surplus and Undivided Profits	Total Deposits	Total Resources
Everson.....	Whatcom.....	Nooksack Valley State Bank.....	1906	B. Bollerud.....	Henry P. Johnson.....	\$15,000	\$2,957	\$134,008	\$152,069
Fairfield.....	Spokane.....	Bank of Fairfield.....	1908	Henry Treede.....	O. E. Moss.....	25,000	10,000	289,869	323,859
Farmington.....	Whitman.....	*Bank of Farmington.....	1887	E. T. Corman.....	O. F. Kinzie.....	25,000	12,226	194,191	231,417
Ferndale.....	Whatcom.....	Citizens Bank of Ferndale.....	1919	H. M. Erickson.....	R. M. Jensen.....	25,000	2,623	66,069	84,238
Friday Harbor	San Juan.....	San Juan County Bank.....	1893	Gene O. Gould.....	Oecil L. Carter.....	35,000	16,074	444,147	466,222
Garfield.....	Whitman.....	*First State Bank.....	1902	A. P. Johnson.....	E. C. Johnson, Jr.....	50,000	20,241	278,573	348,814
Goldendale.....	Klickitat.....	Brooks & Company Bank.....	1914	N. B. Brooks.....	A. E. Coley.....	50,000	9,460	292,305	334,268
Goldendale.....	Klickitat.....	*State Bank of Goldendale.....	1904	L. T. Gillett.....	H. W. Loughary.....	75,000	8,626	353,276	436,902
Grandview.....	Yakima.....	Citizens State Bank.....	1919	A. B. Snider.....	O. A. Torgerson.....	20,000	2,504	84,015	120,125
Granger.....	Yakima.....	Union Bank.....	1905	A. O. Snowden.....	W. M. Christensen.....	10,000	6,008	108,791	120,304
Granite Falls.....	Snohomish.....	Granite Falls State Bank.....	1917	G. W. Anderson.....	D. H. Anderson.....	15,000	3,037	137,992	156,029
Greenacres.....	Spokane.....	Fruitgrowers State Bank.....	1920	H. N. Fogle.....	F. H. Piper.....	15,600	407	49,704	65,112
Hamilton.....	Skagit.....	Hamilton State Bank.....	1914	H. A. Moore.....	O. E. Thompson.....	10,000	3,020	72,658	85,678
Harrington.....	Lincoln.....	Harrington State Bank.....	1904	John E. Russell.....	W. E. Shrader.....	30,000	10,753	143,782	184,536
Hartline.....	Grant.....	Hartline State Bank.....	1903	H. T. Jones.....	May S. Jones.....	25,000	22,673	75,785	142,459
Hatton.....	Adams.....	Farmers State Bank.....	1907	W. W. Yelley.....	L. O. Crossland.....	10,000	6,941	53,348	70,289
Hillyard.....	Spokane.....	Citizens State Bank.....	1921	E. E. McGinnis.....	S. A. Anderson.....	25,000	1,380	40,857	67,038
Hillyard.....	Spokane.....	Hillyard State Bank.....	1905	W. W. Cooper.....	H. O. Howe.....	25,000	30,392	649,594	704,946
Hoquiam.....	Grays Harbor	*Lumbermen's Bk. & Trs. Co.....	1904	C. O. Gingrich.....	R. E. Dawdy.....	100,000	45,567	992,560	1,108,418
Hunters.....	Stevens.....	Hunters Exchange State Bank.....	1919	G. E. Cornwall.....	H. O. Oardle.....	15,000	1,986	102,035	119,031

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1921—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital Stock	Surplus and Undivided Profits	Total Deposits	Total Resources
Ilwaco.....	Pacific.....	Southwestern Wash. Bank.....	1911	P. L. Sinclair.....	M. E. Sinclair.....	\$25,000	\$13,370	\$274,616	\$323,166
Ione.....	Pend Oreille..	Ione State Bank.....	1909	J. A. McIntyre.....	Elizabeth Thompson	15,000	3,987	173,579	202,516
Isaquah.....	King.....	Isaquah State Bank.....	1913	J. H. Peters.....	A. J. Peters.....	25,000	2,661	254,786	282,448
Johnson.....	Whitman.....	Farmers State Bank.....	1907	J. E. Moore.....	W. O. Druffel.....	10,000	2,610	71,966	84,576
Kahlotus.....	Franklin.....	Farmers State Bank.....	1917	E. F. Redd.....	Geo. H. Jackson....	15,000	4,225	48,868	79,873
Kalama.....	Owiltz.....	Kalama State Bank.....	1916	O. O. Ruckles.....	G. N. Campbell.....	15,000	13,831	108,913	244,743
Kelso.....	Owiltz.....	Owiltz Valley Bank.....	1921	Wallace Huntington..	L. M. Cleek.....	30,000	12,960	91,564	194,816
Kennewick.....	Benton.....	American Security Bank.....	1916	F. J. Arnold.....	Geo. F. Carpenter..	20,000	5,063	89,185	118,774
Kent.....	King.....	State Bank of Kent.....	1906	W. H. Overlock.....	Chas. R. Otey.....	40,000	15,003	370,298	425,297
Kettle Falls....	Stevens.....	Bank of Colville. (Branch of Bank of Colville)	.....	G. W. Peddycord.....	O. L. Baker.....	.....	.....	.....	.....
Kirkland.....	King.....	Kirkland State Bank.....	1911	Glenn M. Johnson.....	Q. E. Lamberth.....	10,000	2,500	178,740	191,240
Kittitas.....	Kittitas.....	Kittitas State Bank.....	1911	Geo. W. Snodgrass....	R. O. Grochow.....	25,000	3,500	63,380	101,880
Krupp.....	Grant.....	Farmers Bank.....	1907	Daniel T. Oross.....	Arthur M. Amende..	10,000	8,955	139,464	174,139
La Center.....	Clarke.....	La Center State Bank.....	1911	F. F. Myers.....	O. A. Button.....	10,000	3,000	111,329	129,329
La Conner.....	Skagit.....	La Conner State Bank.....	1912	N. B. Hannay.....	W. S. Packard.....	25,000	21,868	242,127	290,993
La Crosse.....	Whitman.....	*First State Bank.....	1911	Al. Camp.....	H. O. Johnson.....	60,000	44,108	348,282	453,483
La Orosce.....	Whitman.....	*Security State Bank.....	1914	J. B. Taggart.....	J. E. Moore.....	30,000	7,638	100,374	138,011
Lake Stevens..	Snohomish..	The Rucker Bank.....	1914	W. P. Bell.....	H. O. Bell.....	10,000	2,013	101,514	113,528
Lamont.....	Whitman.....	Lamont State Bank.....	1908	E. A. Shields.....	T. E. Deurell.....	10,000	12,218	98,609	132,182

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1921—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital Stock	Surplus and Undivided Profits	Total Deposits	Total Resources
Langley	Island	Langley State Bank	1913	H. P. Jensen	A. S. Ryland	\$10,000	\$1,024	\$22,819	\$23,844
Latah	Spokane	Bank of Latah	1907	Wm. A. McEachren	A. L. Faler	15,000	3,007	83,446	101,453
Leavenworth	Chelan	Citizens State Bank	1920	W. L. Hale	O. A. Campbell	25,000	3,801	117,304	146,221
Leavenworth	Chelan	Leavenworth State Bank	1910	F. A. Sinclair	R. F. Taylor	25,000	13,000	546,609	588,430
Loomis	Okanogan	Okanogan State Bank (Branch of Okanogan State Bank, Riverside)	.....	Hans Lund	C. H. Knocher (Manager)	.....	.....	.....	.....
Lyle	Klickitat	State Bank of Lyle	1911	L. H. Lawson	R. H. Coppock	12,500	4,201	83,948	100,650
Lyman	Skagit	Lyman State Bank	1912	W. M. Kirby	F. O. Fellows	10,000	2,816	59,433	91,324
Lynden	Whatcom	Peoples State Bank	1920	P. J. Van Heemert	Albert Kok	40,000	4,000	54,461	98,437
Mabton	Yakima	Community State Bank	1919	S. F. Ganders	L. E. Foss	25,000	3,753	99,265	152,019
Mabton	Yakima	The Mabton Bank	1904	A. T. Carlson	Earl Larsson	25,000	11,648	210,363	249,412
Malden	Whitman	Farmers & Merchants St. Bk.	1909	L. F. Rohleder	R. E. Gullick	20,000	5,435	121,539	146,974
Marcus	Stevens	Guaranty State Bank	1910	Hugh Waddell	E. S. Moore	10,000	5,839	102,644	118,483
Marysville	Snohomish	Marysville State Bank	1903	S. T. Smith	E. E. Colvin	25,000	6,472	321,108	355,318
McCleary	Grays Harbor	Bank of McCleary	1921	Henry McCleary	O. W. Bridgham	25,000	2,500	87,843	126,292
Metalline Falls	Pend Oreille	Metalline Falls St. & Svc. Bk.	1911	H. E. Neelands	A. W. Dressel	10,000	2,526	90,070	102,546
Millwood	Spokane	Spokane Valley State Bank	1920	W. A. Brazau	R. K. Wheeler	20,000	2,000	102,709	127,692
Molson	Okanogan	*Molson State Bank	1909	O. S. Barns	G. B. Avery	25,000	10,000	179,608	224,603
Montesano	Grays Harbor	Montesano State Bank	1897	A. D. Devonshire	W. H. France	50,000	52,637	1,141,026	1,245,663
Morton	Lewis	State Bank of Morton	1911	H. S. Oothers	C. H. Kerbaugh	12,000	1,232	106,691	119,976
Mt. Vernon	Skagit	Skagit County Savings Bank and Trust Company	1911	Geo. D. McLean	Frank O. Pickering	25,000	25,354	490,599	510,964

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1921—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital Stock	Surplus and Undivided Profits	Total Deposits	Total Resources
Moxee City	Yakima	Moxee State Bank	1914	L. H. Deamarais	J. E. McGrath	\$10,000	\$5,000	\$108,848	\$128,848
Naches	Yakima	Naches State Bank	1910	A. M. Otto	J. R. Reynolds	25,000	4,362	123,443	162,806
Napavine	Lewis	Napavine State Bank	1913	E. M. Underwood	P. A. Quist	10,000	498	59,457	74,026
Newport	Pend Oreille	Farmers State Bank	1919	Mike Fox	Otto F. Mathiesen	25,000	2,500	130,151	160,151
Newport	Pend Oreille	Security State Bank	1905	G. W. Sutherland	A. M. Tourtellotte	25,000	25,516	490,946	542,453
Nooksack	Whatcom	Farmers & Merchants St. Bk.	1921	A. F. Stone	C. L. Stone	15,000	915	49,753	65,868
North Bend	King	State Bank of North Bend	1913	L. E. Carlin	J. I. Miller	10,000	8,273	113,417	125,690
Northport	Stevens	Miners & Smelters Bank	1915	Jerome J. Day	J. B. Helpman	10,000	17,601	360,863	368,467
Oakesdale	Whitman	Commercial State Bank	1897	E. H. Hanford	H. W. Hanford	25,000	30,091	336,290	441,352
Oak Harbor	Island	Oak Harbor State Bank	1909	Robert Moody	J. M. Pratt	15,000	10,967	123,874	150,830
Oakville	Grays Harbor	Oakville State Bank	1909	W. T. Perkins	J. Frank Libby	10,000	4,536	106,924	121,460
Odessa	Lincoln	*Farmers & Merchants Bank	1915	L. G. Nilsen	Hy W. Rake	25,000	13,762	238,000	357,831
Odessa	Lincoln	Union State Bank	1911	G. W. Finney	A. M. Michaelson	40,000	33,845	478,371	622,641
Okanogan	Okanogan	*Commercial Bank	1890	N. E. Whitworth	O. H. Yand	50,000	12,336	391,500	453,396
Olympia	Thurston	Security Bank & Trust Co.	1920	Millard Lemon	Walker W. Kroger	50,000	6,503	107,053	163,556
Omak	Okanogan	Citizens State Bank	1919	Soren Petersen	W. E. Weeks	25,000	10,760	131,616	217,363
Omak	Okanogan	Omak State Bank	1907	J. H. Sider	John Scott	15,000	2,991	116,227	139,219
Opportunity	Spokane	Opportunity State Bank	1919	O. F. Minch	F. F. Smith	25,000	4,000	234,010	263,010
Oroville	Okanogan	Bank of Oroville	1905	Eugene Hockett	A. W. Johnston	15,000	1,234	41,064	72,054
Oroville	Okanogan	Union Title & Trust Co.	1910	S. C. Mitchell	Eugene Hockett (Vice-President) (Secretary)	40,000	400	.....	40,856

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLONIC OF BUSINESS DECEMBER 31, 1921—(continued.)

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital Stock	Surplus and Individual Profits	Total Deposits	Total Resources
Orting.....	Pierce.....	Orting State Bank.....	1913	W. J. Thompson.....	C. W. Van Scoyoc.....	\$10,000	\$5,738	\$174,008	\$191,140
Outlook.....	Yakima.....	Outlook State Bank.....	1908	W. H. Norman.....	H. E. Schroeder.....	10,000	4,568	74,148	88,717
Palouse.....	Whitman.....	Security State Bank.....	1889	J. K. McCormack.....	M. D. McPherson.....	60,000	19,813	443,294	523,108
Pasco.....	Franklin.....	Bank of Pasco.....	1908	J. B. Orain.....	E. W. Landt.....	50,000	10,880	378,787	439,108
Pateros.....	Okanogan.....	Methow Valley Bank.....	1911	E. F. Johnson.....	O. A. Johnson.....	20,000	5,035	100,736	125,771
Pe Ell.....	Lewis.....	Pe Ell State Bank.....	1914	H. W. Mund.....	Jennie M. Mund..... (Vice-President)	15,000	4,142	80,094	90,819
Pine City.....	Whitman.....	*Pine City State Bank.....	1914	W. O. Palmer..... Vice-President	Henry Smith.....	25,000	3,679	113,235	140,494
Plaza.....	Spokane.....	Bank of Plaza.....	1920	E. W. Wagner.....	O. E. Havens.....	15,000	1,500	23,727	40,227
Pomeroy.....	Garfield.....	Knettle State Bank.....	1914	N. D. Knettle.....	L. N. Knettle.....	50,000	11,394	472,410	533,804
Pomeroy.....	Garfield.....	*Pomeroy State Bank.....	1897	R. L. Rush.....	J. H. Brockman.....	50,000	183,891	966,288	1,192,180
Port Angeles..	Clallam.....	Bank of Clallam County.....	1885	H. E. Lutz.....	S. J. Lutz.....	25,000	37,056	782,729	844,785
Port Angeles..	Clallam.....	Washington State Bank.....	1919	G. M. Lauridsen.....	J. P. Christensen.....	75,000	12,294	561,792	663,586
Port Orchard..	Kitsap.....	Kitsap County Bank.....	1908	Thomas Rose.....	F. E. Langer.....	20,000	10,920	319,532	351,923
Port Townsend	Jefferson.....	*Merchants Bank.....	1880	W. M. Ladd.....	George Welch.....	75,000	53,704	912,492	1,049,772
Prescott.....	Walla Walla..	First State Bank.....	1904	John D. Ankeny.....	Maurice B. Hill.....	50,000	162	92,480	142,642
Prosser.....	Benton.....	Citizens State Bank.....	1905	O. H. Pearl.....	Guy H. Pearl.....	25,000	11,880	351,175	413,055
Prosser.....	Benton.....	Prosser State Bank.....	1902	Harry Oesterle.....	J. F. Sears.....	40,000	18,088	371,927	400,515
Pullman.....	Whitman.....	*Pullman State Bank.....	1892	R. O. McOroskey.....	J. N. Scott.....	37,500	24,582	547,399	656,982
Puyallup.....	Pierce.....	*Citizens State Bank.....	1898	Geo. W. Edgerton....	W. A. Miller.....	50,000	11,369	650,572	712,727
Puyallup.....	Pierce.....	*Puyallup State Bank.....	1906	J. S. Alsbaugh.....	J. M. Jones.....	50,000	7,333	591,893	649,222

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1921—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital Stock	Surplus and Undivided Profits	Total Deposits	Total Re-sources
Quincy.....	Grant.....	Quincy Valley State Bank.....	1913	R. O. Wightman.....	Opal J. Wightman.....	\$10,000	\$4,369	\$129,411	\$142,781
Raymond.....	Pacific.....	Willapa Harbor State Bank..	1908	W. H. MacPhail.....	E. E. Collett.....	50,000	24,121	865,792	989,884
Reardan.....	Lincoln.....	*Farmers State Bank.....	1909	John Maht.....	E. G. Ahrens.....	50,000	30,231	331,785	414,247
Redmond.....	King.....	Redmond State Bank.....	1911	F. M. Roberts.....	O. A. Shinstrom.....	25,000	3,424	263,603	283,159
Renton.....	King.....	*Citizens Bank of Renton....	1900	O. L. Dixon.....	R. W. Gilham.....	25,000	5,048	490,318	510,366
Renton.....	King.....	*Renton State Bank.....	1919	E. C. Davis.....	W. E. Hanson.....	25,000	2,300	201,518	229,018
Republic.....	Ferry.....	Ferry County State Bank.....	1904	P. H. Walsh.....	Joseph L. Walsh..	25,000	22,555	210,650	239,002
Richland.....	Benton.....	Security State Bank.....	1914	A. C. Amon.....	A. L. Nelson.....	20,000	8,692	139,324	167,993
Ridgefield.....	Clarke.....	Ridgefield State Bank.....	1910	Chas. H. Greely.....	H. E. Cornell.....	25,000	10,000	147,887	209,239
Ritzville.....	Adams.....	American State Bank.....	1904	C. H. Clodius.....	J. P. Lausling.....	75,000	57,987	431,759	564,746
Ritzville.....	Adams.....	*Ritzville State Bank.....	1921	W. H. Martin.....	V. A. Chargois....	25,000	2,558	94,391	126,950
Riverside.....	Okanogan.....	Okanogan State Bank.....	1903	Hans Lund.....	Arthur Lund.....	25,000	19,000	155,265	209,265
Rockford.....	Spokane.....	*Farmers & Merchants Bank..	1906	D. E. Orowly.....	Ross Kennedy.....	25,000	7,247	174,122	222,270
Rockford.....	Spokane.....	Rockford State Bank.....	1919	I. N. Graham.....	Walter S. Hurd....	25,000	2,500	73,330	108,430
Rosalia.....	Whitman.....	*Bank of Rosalia.....	1898	A. J. Calhoun.....	E. W. Wagner.....	25,000	9,371	232,332	276,126
Roslyn.....	Kittitas.....	Cle Elum State Bank (Branch of Cle Elum State Bank)		Frank Carpenter.....	Joseph Smith.....				
Roy.....	Pierce.....	Roy State Bank.....	1908	Wm. T. Perkins.....	E. S. Emigh.....	10,000	5,431	98,708	115,639
Ruff.....	Grant.....	Ruff State Bank.....	1911	F. E. Weston.....	F. R. Amende.....	10,000	5,050	65,396	91,082
Seattle.....	King.....	American Savings Bank & Trust Company.	1901	J. P. Gleason.....	John K. Bush.....	600,000	102,611	2,319,291	3,021,892
Seattle.....	King.....	Bank for Savings.....	1907	Daniel Kelleher.....	W. H. Crowther...	400,000	32,231	813,492	1,245,713

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1921—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital Stock	Surplus and Undivided Profits	Total Deposits	Total Resources
Seattle.....	King.....	Canadian Bank of Commerce	1900	A. C. Steven (Manager)	.....	\$200,000	\$10,791	\$3,323,300	\$4,324,216
Seattle.....	King.....	Green Lake State Bank.....	1907	Louis K. Lear.....	Geo. W. Hill (Vice-President)	25,000	11,778	886,331	423,160
Seattle.....	King.....	Japanese Commercial Bank..	1907	M. Furuya	S. Kawai	100,000	154,679	1,518,397	2,080,677
Seattle.....	King.....	King County State Bank.....	1913	R. W. Green (Vice-President)	V. J. Bouillon	70,000	11,500	339,980	473,938
Seattle.....	King.....	Northwest Trust & State Bk.	1900	E. Shorrock	L. H. Bruns	350,000	45,509	4,364,662	4,874,904
Seattle.....	King.....	Oriental American Bank.....	1905	M. Furuya	H. Hasegawa	40,000	17,019	498,613	554,122
Seattle.....	King.....	Peoples Savings Bank.....	1899	E. C. Neufelder	Joseph T. Greenleaf	100,000	182,988	3,901,126	4,324,445
Seattle.....	King.....	Rainier Valley State Bank...	1910	S. T. Toby.....	T. S. Toby.....	25,000	3,500	230,665	320,391
Seattle.....	King.....	Seattle Title Trust Co.....	1905	Worrall Wilson	A. G. Schroeder....	500,000	79,161	.....	729,431
Seattle.....	King.....	Sumitomo Bank of Seattle...	1919	Keebezyemon Sumito- mo.....	K. Hoshii	200,000	28,922	1,346,971	2,068,507
Seattle.....	King.....	United States Trust Co.....	1909	Samuel Hill	J. O. Potter.....	500,000	1,000,000	.....	1,500,000
Seattle.....	King.....	University State Bank.....	1906	Harry B. Lear.....	A. W. Tenney.....	50,000	22,019	1,498,673	1,565,684
Seattle.....	King.....	Washington Mutual Svcs. Bk. (Inc. 1889 as Washington Savings & Loan Ass'n) West Seattle State Bank.....	.....	R. R. Frazier.....	W. S. Darrow.....	.....	373,116	15,069,769	15,831,813
Seattle.....	King.....	.....	1913	A. C. Thompson.....	C. B. Starks.....	12,000	1,800	213,665	232,465
Sedro Woolley	King.....	C. E. Bingham & Co. St. Bk.	1912	O. E. Bingham	Wm. T. West.....	50,000	26,676	883,869	965,535
Selah.....	Yakima.....	*Selah State Bank.....	1910	Elmer Dahlin	M. J. Fredmuth....	30,000	9,590	332,067	381,597
Squim.....	Clallam.....	State Bank of Sequim.....	1910	L. J. Bigelow.....	B. W. Schumacher..	25,000	7,245	214,783	245,290
Shelton.....	Mason.....	State Bank of Shelton.....	1883	M. E. Reed.....	O. I. Pritchard....	25,000	63,542	300,806	300,395
Silvana.....	Snohomish..	State Bank of Silvana.....	1919	John Furness	J. R. Holt.....	15,000	1,500	51,280	77,780
Silverdale..	Kitsap.....	Silverdale State Bank.....	1919	A. Brygger	R. L. Robbins.....	15,000	2,979	54,335	72,314

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1921—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital Stock	Surplus and Undivided Profits	Total Deposits	Total Re-sources
Skamokawa...	Wahkiakum.	Skamokawa State Bank.....	1920	Gordon G. Weist.....	Lawrence McIsner.	\$15,000	\$6,255	\$74,135	\$95,380
Snohomish...	Snohomish...	Com'l Bank of Snohomish Co.	1903	Herman Freise	Guy A. Buck.....	25,000	13,478	206,717	245,196
Snoqualmie...	King.....	State Bank of Snoqualmie....	1919	J. H. Peters.....	W. L. Peters.....	15,000	1,355	106,192	124,547
South Bend...	Pacific.....	First Guaranty Bank.....	1920	A. S. Harrison.....	O. A. Werley.....	25,000	2,730	68,763	97,007
South Bend...	Pacific.....	*Pacific State Bank.....	1906	Joseph G. Helm.....	L. W. Homan.....	100,000	26,915	980,373	1,127,452
Spangle.....	Spokane.	State Bank of Spangle.....	1906	Will Starkey	O. W. Newlon.....	15,000	5,340	159,110	179,451
Spokane.....	Spokane.	Bank of Montreal.....	1903	W. Dick .....	.....	110,000	4,165	1,340,648	1,444,814
Spokane.....	Spokane.	Farmers & Mechanics Bank.	1904	H. S. Ellis.....	H. S. Davidson....	50,000	7,844	253,235	316,470
Spokane.....	Spokane.	Lincoln Trust Company.....	1916	M. E. Hay.....	C. D. Robinson....	100,000	25,943	.....	718,948
Spokane.....	Spokane.	Scandinavian American Bank.	1903	Clyde Johnson	(Secretary) O. R. Dahm.....	100,000	38,711	1,341,198	1,503,117
Spokane.....	Spokane.	Security State Bank.....	1906	E. W. Edgington....	A. D. Davis.....	25,000	41,631	838,996	908,432
Spokane.....	Spokane.	*Spokane & Eastern Trust Co.	1920	R. L. Rutter.....	J. L. Campbell....	1,000,000	415,805	9,425,586	10,891,372
Spokane.....	Spokane.	Spokane State Bank.....	1907	Milton Nussbaum ..	(Secretary) A. H. Sawins, Jr..	50,000	11,863	287,100	349,049
Spokane.....	Spokane.	Union Park Bank.....	1906	A. W. Lindsay.....	E. R. Anderson....	25,000	16,504	517,462	560,648
Spokane.....	Spokane.	Union Trust Co. of Spokane..	1907	W. J. Kimmers.....	Arthur S. Blum....	200,000	105,115	186,076	526,766
Spokane.....	Spokane.	Wall Street Bank.....	1906	Gust Pearson	(Treasurer) G. H. Pearson....	25,000	4,105	211,098	240,204
Spokane.....	Spokane.	*Washington Trust Co.....	1902	M. B. Connelly.....	Frank J. Guse.....	200,000	54,105	1,237,640	1,527,082
Sprague.....	Lincoln....	Bank of Sprague.....	1901	A. L. Smalley.....	R. R. Jones.....	30,000	20,344	399,825	461,008
Sprague.....	Lincoln....	*Farmers State Bank.....	1915	W. H. Vent.....	August Witt	25,000	5,119	80,861	126,060
Springdale...	Stevens....	Farmers & Merchants Bank..	1909	C. W. Winter.....	Chas. O. Snapp....	10,000	4,170	75,612	89,783
Stanwood....	Snohomish..	*Bank of Stanwood.....	1904	O. W. Brokaw.....	O. E. Thompson...	25,000	27,023	487,719	542,577

DIRECTORY OF STATUE BANKS AND TRUST COMPANIES AT CLOSURE OF BUSINESS DECEMBER 31, 1921—(continued)

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital Stock	Surplus Undivided Profits	Total Deposits	Total Resources
Starbuck.....	Columbia....	Bank of Starbuck.....	1906	W. E. Sprout.....	M. O. Zintheo.....	\$25,000	\$16,120	\$110,191	\$151,097
Stepoe.....	Whitman....	Stepoe State Bank.....	1911	Richard Hall.....	L. H. Stalret.....	25,000	7,101	96,551	132,652
Stevenson.....	Skamania....	Bank of Stevenson.....	1907	Geo. F. Christensen..	Eva L. York.....	25,000	1,573	275,236	301,814
St. John.....	Whitman....	*Farmers State Bank.....	1914	F. A. Davis.....	H. O. Conn.....	40,000	15,666	215,657	274,353
Sultan.....	Snohomish...	Citizens Bank of Sultan.....	1910	G. G. Startup.....	Wm. Campbell.....	10,000	6,148	174,057	190,808
Sumas.....	Whatcom....	Garrison Bros. State Bank..	1910	A. Schumacher.....	F. S. Garrison.....	40,000	5,105	186,726	236,832
Sumner.....	Pierce.....	Farmers State Bank.....	1916	O. M. Case.....	R. P. Finney.....	25,000	5,374	462,529	498,311
Sunnyside.....	Yakima.....	The Sunnyside Bank.....	1902	A. G. Fleming.....	E. J. Miller.....	50,000	23,300	281,533	360,834
Tacoma.....	Pierce.....	North Pacific Bank.....	1908	Peter Wallerich.....	B. M. Wallerich.....	25,000	25,000	602,941	764,241
Tacoma.....	Pierce.....	*Puget Sound Bank & Tr. Co.	1890	H. N. Tinker.....	W.W.Newschwander	300,000	52,319	2,573,642	2,923,655
Tacoma.....	Pierce.....	Tacoma Svcs. Bk. & Tr. Co..	1913	Chas. H. Hyde.....	A. A. Miller.....	200,000	7,453	.....	446,884
Tekoa.....	Whitman....	*Citizens State Bank.....	1904	A. B. Willard.....	F. O. Poole.....	25,000	20,229	292,908	353,087
Tekoa.....	Whitman....	*Tekoa State Bank.....	1902	W. A. Moser.....	O. D. McKeehen....	30,000	25,054	336,337	391,391
Tenino.....	Thurston....	Citizens Bank of Tenino....	1914	H. S. Barclay.....	L. H. Hubbard.....	10,000	3,560	148,255	162,315
Thornton.....	Whitman....	Comesys, Hanford & Miller Bank.	1914	H. W. Hanford.....	Ralph Comesys.....	15,000	12,369	129,397	187,296
Tieton.....	Yakima.....	Tieton State Bank.....	1919	D. V. Mortbland.....	B. H. Frederick....	15,000	1,000	46,574	68,694
Toledo.....	Lewis.....	Toledo State Bank.....	1909	V. R. Buckmaster....	R. O. Buckmaster..	10,000	3,120	141,135	184,504
Toit.....	King.....	Snoqualmie Valley Bank.....	1911	O. Beadon Hall.....	A. B. Wise.....	10,000	5,393	151,619	167,423
Tonasnet.....	Okanogan....	Tonasnet State Bank.....	1917	John Woodward.....	F. J. May.....	30,000	6,051	143,946	184,998
Toppenish.....	Yakima.....	*Central Bank of Toppenish..	1910	H. M. Gilbert.....	H. B. Miller.....	50,000	33,004	245,778	333,783
Toppenish.....	Yakima.....	*Traders Bank.....	1908	J. D. Cornett.....	W. S. Dornan.....	25,000	18,000	404,047	447,057

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1921.—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital Stock	Surplus and Undivided Profits	Total Deposits	Total Re-sources
Touchet.....	Walla Walla..	Touchet State Bank.....	1914	H. H. Hanson.....	O. L. Renn.....	\$15,000	\$3,338	\$97,315	\$116,632
Twisp.....	Okanogan...	Commercial Bank	1909	Henry Peterson	J. S. Allen.....	35,000	11,746	147,247	207,694
Unlontown...	Whitman....	*Farmers State Bank.....	1908	Chas A. Button.....	Wm. T. Lambdin, Jr.	25,000	4,000	276,735	326,340
Yader.....	Lewis.....	Little Falls State Bank.....	1911	R. H. Campbell.....	A. N. Cheney.....	10,000	2,500	127,415	139,915
Valley.....	Stevens....	Security State Bank.....	1917	M. Kulzer.....	J. A. Raftis.....	15,000	5,289	100,381	121,366
Valleyford...	Spokane....	Community State Bank.....	1916	C. P. Thomas.....	O. H. Tart.....	15,000	4,325	100,352	135,378
Vancouver...	Clarke.....	American Security Bank.....	1918	O. Jorgen O'son.....	W. E. Smith.....	50,000	2,334	343,342	396,277
Vancouver...	Clarke.....	Washington Exchange Bank.	1912	Lloyd DuBois.....	O. F. Zumsteg....	50,000	20,060	650,624	720,685
Vashon.....	King.....	Vashon State Bank.....	1909	T. Hansen	O. F. Van Olanda.	15,000	5,208	146,352	170,320
Waitsburg...	Walla Walla..	Exchange Bank.....	1904	M. Zuger, Sr.....	H. P. Petersen....	50,000	29,401	311,370	410,771
Walla Walla..	Walla Walla..	*Farmers & Merchants Bank..	1899	Allen H. Reynolds....	A. A. King.....	200,000	50,394	1,295,238	1,573,487
Walla Walla..	Walla Walla..	*Peoples State Bank.....	1911	H. H. Marshall.....	W. H. Tharp.....	100,000	53,027	1,540,435	1,693,462
Walla Walla..	Walla Walla..	Union Tr. Co. of Walla Walla	1919	James C. Cunningham	Margaret Upton ..	100,000	14,352	90,000	225,877
Wapato.....	Yakima.....	American Commercial Bank..	1917	P. A. Olney.....	J. P. Denham.....	25,000	7,117	61,418	98,535
Wapato.....	Yakima.....	Union State Bank.....	1919	W. N. Luby.....	Lon Boyle	50,000	5,000	104,380	189,680
Warden.....	Grant.....	Warden State Bank.....	1908	N. Burkholz	W. O. Persons....	10,000	2,500	29,494	46,994
Washougal...	Clarke.....	Clarke County Bank.....	1907	O. M. Keep.....	T. S. Keep.....	15,000	7,870	196,779	223,650
Waterville...	Douglas....	Douglas County Bank.....	1904	M. E. Lea.....	C. S. Valentine....	100,000	30,233	792,300	1,001,116
Waterville...	Douglas....	Waterville Savings Bank....	1904	Geo. P. Wiley.....	Paul P. Schiffbauer	50,000	26,402	284,442	380,844
Waverly.....	Spokane....	Waverly Exchange Bank.....	1908	F. Klenbaum.....	Ralph M. Darknell.	10,000	5,000	98,085	127,085
Wenatchee...	Chelan.....	Columbia Valley Bank.....	1904	Guy C. Browne.....	Chas. E. Owens....	100,000	46,387	1,778,381	1,927,768

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSURE OF BUSINESS DECEMBER 31, 1921—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital Stock	Surplus and Undivided Profits	Total Deposits	Total Resources
Wenatchee....	Chelan.....	Commercial Bank & Tr. Co..	1902	Frank W. Shultz.....	W. D. Shultz.....	\$100,000	\$54,603	\$1,536,270	\$1,680,873
Wenatchee....	Chelan.....	Wenatchee Valley Bank.....	1919	Frank D. Case.....	M. J. Flynn.....	50,000	2,981	413,655	466,636
Wheeler.....	Grant.....	Wheeler State Bank.....	1914	Daniel T. Cross.....	Stuart MacKenzie..	10,000	5,603	78,849	101,501
White Bluffs..	Benton.....	First Bank of White Bluffs..	1900	Geo. Kincaid.....	W. J. Kincaid.....	10,000	3,791	82,727	96,518
White Salmon.	Klickitat...	Columbia State Bank.....	1916	Geo. A. Read.....	Harry L. Clatterbos	25,000	12,877	313,426	351,303
White Swan...	Yakima.....	White Swan Bank.....	1916	O. E. Rehnig.....	M. F. Rehnig.....	10,000	1,890	25,353	38,243
Wilbur.....	Lincoln.....	Farmers State Bank.....	1919	J. F. Kunz.....	L. J. Esslinger.....	25,000	6,066	79,516	110,582
Wilbur.....	Lincoln.....	*State Bank of Wilbur.....	1912	J. McPherson.....	Chas. Hudkins ..	50,000	15,365	394,132	554,397
Wilkeson.....	Pierce.....	First Bank of Wilkeson.....	1908	A. C. Marconnier.....	H. O. Miller.....	15,000	2,705	109,923	141,629
Wilson Creek..	Grant.....	Wilson Creek State Bank.....	1913	H. Thomsen.....	D. F. Mordhorst...	15,000	9,970	155,315	180,288
Winlock.....	Lewis.....	State Bank of Winlock.....	1910	H. J. Maury.....	F. R. Ness.....	25,000	3,693	290,904	299,508
Winona.....	Whitman....	Bank of Winona.....	1907	W. C. Morrow.....	O. K. Bell.....	15,000	9,685	77,403	103,814
Winthrop.....	Okanogan...	Farmers State Bank.....	1915	R. C. Garrett.....	T. J. Prewitt.....	10,000	3,500	64,542	78,047
Withrow.....	Douglas....	Withrow State Bank.....	1913	F. E. Weston.....	Harry Short	25,000	13,015	230,906	254,972
Woodland.....	Cowlitz.....	Woodland State Bank.....	1907	L. N. Plamondon.....	G. F. Plamondon..	25,000	5,511	320,457	350,966
Yacolt.....	Clarke.....	First State Bank.....	1910	O. Jorgen Olson.....	Martin Claus	10,000	6,035	177,203	193,239
Yakima.....	Yakima.....	*Commercial Bank of Yakima.	1919	Frank Bartholst	J. T. Hedges.....	100,000	17,823	639,099	756,913
Yakima.....	Yakima.....	Guaranty Trust Company....	1919	W. L. Stehnweg.....	E. Carlson	125,000	24,457	.....	736,438
Yakima.....	Yakima.....	Yakima Trust Company.....	1906	H. C. Lucas.....	Joe L. Olift	100,000	40,144	1,198,945	1,379,268
Yakima.....	Yakima.....	*Yakima Valley Bank.....	1902	O. A. Fechter.....	Chas. Heath	100,000	33,824	1,530,853	1,738,334
Zillah.....	Yakima.....	*Zillah State Bank.....	1919	Chas. E. Durr.....	V. M. Pike.....	25,000	1,146	54,646	80,792

* Member Federal Reserve System.

**REPORT OF EARNINGS AND THEIR DISTRIBUTION OF 293 BANKS AND TRUST COMPANIES FOR THE YEAR
ENDING DECEMBER 31, 1921.**

GROSS DISBURSEMENTS		Per cent of Gross Earnings	GROSS EARNINGS		Per cent of Gross Earnings
EXPENSE—					
Salaries	\$2,907,573 11	27.76	Interest and Discount.....	\$8,956,892 54	83.78
Taxes	780,067 06	7.39	Commissions	577,831 57	5.40
Rent	234,263 74	2.20	Exchange	277,613 06	2.60
Other Expense	1,466,002 11	13.90	Rentals	588,742 29	5.51
Total Expense.....	\$5,467,898 02	51.15	Trust Department	70,164 43	.66
Interest Paid	2,846,797 18	26.62	Other Earnings	219,643 26	2.06
Depreciation	214,498 19	2.00			
Losses Charged Off.....	2,323,961 89				
Less Losses Recovered.....	254,299 33	19.36			
Net Earnings	938,458 88				
Less Net Loss.....	845,395 18	.87			
Totals	\$10,690,877 15	100.0%	Gross Earnings.....	\$10,690,877 15	100.0%

DISTRIBUTION OF EARNINGS

Net Loss as Above.....	\$845,395 18	Undivided Profits Carried Forward December 31, 1920.....	\$1,508,758 94
Carried to Surplus this year.....	103,031 71	Net Profits Above.....	888,458 88
Dividends Paid	586,996 35	Assessments Paid	217,071 69
Reserved for Taxes, Depreciation, etc.....	243,251 11	Contributed by Stockholders	210,961 91
Undivided Profits carried Over to Next Year.....	1,489,223 70	Reduction of Surplus	247,374 62
		Reduction of Capital.....	100,837 01
Total	\$3,222,863 05	Total	\$3,222,863 05

Washington Mutual Savings Bank, Seattle, and the Branch of Bank of Montreal not included in above figures.

**COMBINED STATEMENT OF EARNINGS PER THOUSAND DOLLARS OF
INVESTED OR CONTROLLED FUNDS OF 208 STATE
BANKS AND TRUST COMPANIES DURING THE
YEAR 1921 AND ITS DISTRIBUTION.**

CONTROLLED OR INVESTED FUNDS.

Capital (February 21, 1921).....	\$13,707,200 00
Surplus (February 21, 1921).....	3,823,297 77
Undivided profits (February 21, 1921).....	1,765,690 54
Reserved for taxes (February 21, 1921).....	284,074 84
	<hr/>
	\$19,580,263 15
Average deposits (five calls).....	125,084,657 63
Average bills payable (five calls).....	2,799,845 97
	<hr/>
Total controlled funds.....	\$147,464,766 75

GROSS EARNINGS FOR YEAR \$10,690,877.15.

Equal to \$72.48 Per Thousand of Controlled Funds.

Distributed as follows:

		Per Thousand Dollars
Salaries	\$2,967,573 11	Equal to.....\$20 12
Taxes	780,057 06	Equal to..... 5 28
Rent	234,263 74	Equal to..... 1 59
Other expenses	1,486,002 11	Equal to..... 10 07
	<hr/>	
Total expense	\$5,467,896 02	Equal to.....\$37 06
Interest paid	2,845,797 18	Equal to..... 19 30
Depreciation	214,428 19	Equal to..... 1 45
	<hr/>	
Total operating cost.....	\$8,528,121 39	Equal to.....\$57 81
Losses	2,069,662 06	Equal to..... 14 03
Net earnings	93,093 70	Equal to..... 64
	<hr/>	
Total	\$10,690,877 15	Equal to.....\$72 48

The Washington Mutual Savings Bank of Seattle and Branch of Bank of Montreal not included in the above figures.

DIRECTORY OF NATIONAL BANKS IN WASHINGTON AT CLOSE OF BUSINESS DECEMBER 31, 1921.

Town	County	NAME OF BANK	President	Cashier	Capital	Surplus and Undivided Profits	Deposits	Total Resources
Aberdeen.....	Grays Harbor	Aberdeen National Bank.....	O. Albertson	N. J. Bruen.....	\$100,000	\$26,000	\$537,000	\$663,000
Auburn.....	King.....	First National Bank.....	W. T. Bebie.....	P. T. Jenks.....	50,000	31,000	653,000	734,000
Bellingham....	Whatcom.....	Bellingham National Bank.....	V. A. Roeder.....	F. F. Haudeschy...	200,000	820,000	2,233,000	2,880,000
Bellingham....	Whatcom.....	First National Bank.....	E. W. Purdy.....	A. M. Muir.....	200,000	345,000	2,370,000	3,463,000
Bellingham....	Whatcom.....	Northwestern National Bank...	H. B. Paige.....	R. P. Loomis.....	100,000	36,000	1,242,000	1,408,000
Bremerton....	Kitsap.....	First National Bank.....	N. B. Solner.....	Ross Black	100,000	23,000	1,393,000	1,539,000
Brewster.....	Okanogan....	First National Bank.....	J. L. Gochry.....	F. D. Rice.....	25,000	11,000	176,000	223,000
Burlington....	Skagit.....	Burlington National Bank.....	H. E. Cleveland...	Chas. Callahan ..	25,000	8,000	200,000	273,000
Burlington....	Skagit.....	First National Bank.....	Chris. Komtzen...	E. L. Wilson.....	25,000	6,000	166,000	204,000
Camas.....	Clarke.....	First National Bank.....	O. F. Johnson.....	Roy L. Storms....	50,000	16,000	503,000	620,000
Camp Lewis...	Pierce.....	Army National Bank.....	J. T. Gregory.....	W. E. Wheeler.....	25,000	14,000	449,000	493,000
Chhalls.....	Lewis.....	First National Bank.....	D. W. Noble.....	O. F. Anderson....	50,000	33,000	680,000	823,000
Cheney.....	Spokane....	National Bank of Cheney.....	F. M. Martin.....	N. A. Rolfe.....	25,000	6,000	241,000	297,000
Cheney.....	Spokane....	Security National Bank.....	W. J. Sutton.....	R. H. Macarthey..	25,000	24,000	406,000	549,000
Chewelah.....	Stevens....	First National Bank.....	F. L. Reimoehl...	(Vacant)	25,000	12,000	229,000	335,000
Clarkston....	Asotin.....	First National Bank.....	O. Bohman.....	H. Elliott	50,000	16,000	435,000	600,000
Cle-Elum.....	Kittitas....	First National Bank.....	W. E. Keel.....	J. C. Beeson.....	25,000	34,000	563,000	629,000
Colfax.....	Whitman....	Colfax National Bank.....	Dolph Coolidge...	Harold Davis.....	200,000	63,000	1,215,000	1,773,000
Colfax.....	Whitman....	Farmers National Bank.....	P. B. Stravens....	I. M. Camp.....	100,000	103,000	1,188,000	1,401,000
Colville.....	Stevens....	First National Bank.....	Hugh Waddell...	A. L. Rogers.....	60,000	24,000	580,000	660,000

DIRECTORY OF NATIONAL BANKS IN WASHINGTON AT CLOSE OF BUSINESS DECEMBER 31, 1921—(Continued.)

Town	County	NAME OF BANK	President	Cashier	Capital	Surplus and Undivided Profits	Deposits	Total Resources
Conway.....	Skagit.....	First National Bank.....	J. F. Finstad.....	A. Garborg.....	\$25,000	\$4,000	\$137,000	\$182,020
Davenport.....	Lincoln.....	Davenport National Bank.....	J. A. Schiller.....	R. E. Anderson.....	100,000	21,000	506,000	997,000
Dayton.....	Columbia.....	Broughton National Bank.....	J. L. Dumas.....	S. Z. Varne.....	100,000	52,000	445,000	647,000
Dayton.....	Columbia.....	Columbia National Bank.....	J. D. Ankeny.....	G. W. Jackson.....	100,000	160,000	903,000	1,227,000
Ellensburg.....	Kittitas.....	National Bank of Ellensburg.....	E. H. Snowden.....	S. S. Nesbit.....	50,000	15,000	256,000	408,000
Ellensburg.....	Kittitas.....	Washington National Bank.....	J. H. Smithson.....	W. O. Fudge.....	100,000	36,000	915,000	1,102,000
Ephrata.....	Grant.....	First National Bank.....	G. E. Sanderson.....	L. A. Nixon.....	25,000	3,000	150,000	182,000
Everett.....	Snohomish.....	First National Bank.....	Wm. O. Butler.....	J. A. Norway.....	250,000	165,000	6,114,000	6,929,000
Everett.....	Snohomish.....	Security National Bank.....	W. N. Winter.....	T. H. Bowden.....	150,000	38,000	688,000	983,000
Ferdale.....	Whatcom.....	First National Bank.....	Perry Hood.....	E. R. Campbell.....	25,000	6,000	347,000	378,000
Garfield.....	Whitman.....	Garfield National Bank.....	G. W. Nye.....	J. E. Miller.....	25,000	11,000	82,000	176,000
Goldendale.....	Klickitat.....	National Bank of Goldendale.....	C. T. Canyslan.....	C. E. Crooks.....	50,000	5,000	166,000	211,030
Grandview.....	Yakima.....	First National Bank.....	(Vacant).....	A. L. Thiele.....	25,000	10,000	303,000	427,000
Harrington.....	Lincoln.....	First National Bank.....	W. W. Downie.....	R. S. Reid.....	50,000	16,000	236,000	548,000
Hillyard.....	Spokane.....	First National Bank.....	W. S. Brant.....	H. B. Smead.....	25,000	18,000	518,000	597,000
Hoquiam.....	Grays Harbor.....	First National Bank.....	W. L. Adams.....	A. G. Rockwell.....	100,000	216,000	2,827,000	3,201,000
Kelso.....	Cowlitz.....	First National Bank.....	E. S. Collins.....	O. C. Bashor.....	50,000	27,000	774,000	901,000
Kennewick.....	Benton.....	First National Bank.....	L. E. Johnson.....	E. C. Twest.....	50,000	22,000	370,000	759,000
Kent.....	King.....	First National Bank.....	A. F. Morrill.....	D. T. Coleman.....	50,000	20,000	508,000	591,000

DIRECTORY OF NATIONAL BANKS IN WASHINGTON AT CLOSE OF BUSINESS DECEMBER 31, 1921.—Continued.

Town	County	NAME OF BANK	President	Cashier	Capital	Surplus and Undivided Profits	Deposits	Total Resources
Kirkland.....	King.....	First National Bank.....	G. M. Johnson.....	O. S. Penny.....	\$25,000	\$3,000	\$77,000	\$104,000
Lind.....	Adams.....	First National Bank.....	H. E. Gritman.....	H. S. Sneed.....	35,000	12,000	220,000	327,000
Lynden.....	Whatcom.....	First National Bank.....	P. M. Serrurier.....	W. B. Vandergriff.....	50,000	20,000	438,000	638,000
Medical Lake.....	Spokane.....	First National Bank.....	W. R. Cunningham, Jr.....	B. W. Hughes.....	25,000	11,000	235,000	348,000
Monroe.....	Snobomish.....	First National Bank.....	E. M. Stephens.....	R. W. Jellison.....	25,000	7,000	384,000	432,000
Monroe.....	Snobomish.....	Monroe National Bank.....	O. F. Elwell.....	W. H. Clark.....	25,000	9,000	222,000	281,000
Montesano.....	Grays Harbor.....	Montesano National Bank.....	F. M. Hale.....	E. E. Hale.....	25,000	9,000	235,000	338,000
Mt. Vernon.....	Skagit.....	First National Bank.....	N. J. Moldstad.....	G. B. Grace.....	100,000	46,000	1,137,000	1,324,000
Mt. Vernon.....	Skagit.....	Mt. Vernon National Bank.....	A. Lilliman.....	R. L. Davis.....	50,000	10,000	535,000	635,000
Oakdale.....	Whitman.....	National Bank of Oakdale.....	F. A. Davis.....	J. W. Martin.....	25,000	7,000	211,000	239,000
Okanogan.....	Okanogan.....	First National Bank.....	Harry J. Kerr.....	H. Gordon Kerr.....	50,000	12,000	435,000	549,000
Olympia.....	Thurston.....	Capital National Bank.....	O. J. Lord.....	W. H. Brackett.....	100,000	198,000	2,167,000	2,568,000
Olympia.....	Thurston.....	Olympia National Bank.....	P. M. Troy.....	K. B. Wilson.....	100,000	59,000	935,000	1,215,000
Oroville.....	Okanogan.....	First National Bank.....	E. G. Rice.....	G. L. Armstrong.....	50,000	12,000	276,000	412,000
Palouse.....	Whitman.....	Farmers National Bank.....	R. O. McCrocker.....	A. P. Murray.....	50,000	10,000	204,000	373,000
Pasco.....	Franklin.....	First National Bank.....	Robert Jahne.....	T. J. Cooper.....	50,000	24,000	736,000	850,000
Pomeroy.....	Garfield.....	Farmers National Bank.....	R. D. Williams.....	Roy Robinson.....	50,000	6,000	163,000	253,000
Port Angeles.....	Challam.....	First National Bank.....	A. Fairservice.....	R. S. Jensen.....	75,000	17,000	712,000	825,000
Port Townsend.....	Jefferson.....	First National Bank.....	J. G. McCurdy.....	C. J. Flint.....	50,000	30,000	560,000	682,000
Poulsbo.....	Kitsap.....	First National Bank.....	Otto Strizek.....	I. Tolonen.....	25,000	16,000	273,000	328,000

DIRECTORY OF NATIONAL BANKS IN WASHINGTON AT CLOSE OF BUSINESS DECEMBER 31, 1921—Continued.

Town	County	NAME OF BANK	President	Cashier	Capital	Surplus and Undivided Profits	Deposits	Total Resources
Pullman.....	Whitman.....	First National Bank.....	M. W. Whitlow.....	F. C. Forrest.....	\$75,000	\$87,000	\$755,000	\$1,168,000
Raymond.....	Pacific.....	First National Bank.....	Frank Nixon.....	Fred Eichner.....	100,000	23,000	346,000	519,000
Reardan.....	Lincoln.....	Reardan National Bank.....	H. G. Burns.....	C. S. Zelmanitz.....	50,000	84,000	419,000	592,000
Ritzville.....	Adams.....	First National Bank.....	O. H. Greene.....	F. H. Haupt.....	100,000	72,000	569,000	845,000
Rosalia.....	Whitman.....	Whitman County Nat. Bank.....	F. J. Whmer.....	W. O. Palmer.....	50,000	27,000	547,000	697,000
Seattle.....	King.....	Bank of California N. A.....	(Branch of San Francisco)	.....	200,000	66,000	10,314,000	11,098,000
Seattle.....	King.....	Dexter Horton National Bank.....	N. H. Latimer.....	H. L. Merritt.....	1,600,000	758,000	18,388,000	20,779,000
Seattle.....	King.....	First National Bank.....	M. A. Arnold.....	A. R. Traux.....	500,000	505,000	10,698,000	12,220,000
Seattle.....	King.....	Marine National Bank.....	J. E. Price.....	A. Brygger.....	200,000	64,000	1,150,000	1,568,000
Seattle.....	King.....	Metropolitan National Bank.....	H. O. Henry.....	G. C. Morrill.....	300,000	279,000	4,653,000	5,235,000
Seattle.....	King.....	National Bank of Commerce.....	M. F. Backus.....	Ira W. Bede.....	1,000,000	897,000	17,001,000	19,670,000
Seattle.....	King.....	National City Bank.....	J. W. Maxwell.....	H. J. Hotchkiss.....	500,000	352,000	5,615,000	6,769,000
Seattle.....	King.....	Seaboard National Bank.....	Lee H. Wakefield.....	John L. Proctor.....	200,000	75,000	2,899,000	3,044,000
Seattle.....	King.....	Seattle National Bank.....	J. W. Spangler.....	H. O. MacDonald.....	1,000,000	872,000	23,845,000	26,214,000
Seattle.....	King.....	Union National Bank.....	J. A. Swallow.....	O. W. Tupper.....	600,000	110,000	8,783,000	9,614,000
Sedro Woolley.....	Skagit.....	First National Bank.....	J. C. Wilcox.....	J. Guddall.....	25,000	15,000	473,000	569,000
Selah.....	Yakima.....	First National Bank.....	A. M. Eckmann.....	C. S. Eckmann.....	25,000	3,000	82,000	109,000
Shobomish.....	Shobomish.....	First National Bank.....	W. M. Snyder.....	G. A. Middleton.....	50,000	78,000	880,000	1,029,000
Spokane.....	Spokane.....	Exchange National Bank.....	Wm. Huntley.....	S. A. Kimbrough.....	1,000,000	313,000	8,411,000	12,495,000
Spokane.....	Spokane.....	Fidelity National Bank.....	A. W. Lindsay.....	Jos. Bailey.....	400,000	126,000	2,844,000	4,943,000
Spokane.....	Spokane.....	Old National Bank.....	W. D. Vincent.....	G. H. Greenwood.....	1,200,000	565,000	18,896,000	21,671,000

DIRECTORY OF NATIONAL BANKS IN WASHINGTON AT CLOSE OF BUSINESS DECEMBER 31, 1921—Continued.

Town	County	NAME OF BANK	President	Cashier	Capital	Surplus and Undivided Profits	Deposits	Total Resources
St. John.....	Whitman.....	First National Bank.....	W. F. Mattingley.....	Harry Terhune	\$40,000	\$12,000	\$154,000	\$204,000
Stanwood.....	Snohomish...	First National Bank.....	R. A. Thompson.....	A. D. Hall.....	25,000	4,000	197,000	225,000
Sunnyside.....	Yakima.....	First National Bank.....	A. B. Snider.....	H. A. Boore.....	50,000	12,000	480,000	541,000
Tacoma.....	Pierce.....	Bank of California N. A.....	(Branch of San Francisco)	.....	200,000	46,000	12,165,000	12,448,000
Tacoma.....	Pierce.....	National Bank of Tacoma.....	S. M. Jackson.....	R. R. Matteson....	1,000,000	417,000	13,721,000	15,968,000
Tonasket.....	Okanogan....	First National Bank.....	Hans Lund.....	Arthur Lund	25,000	21,000	170,000	246,000
Toppenish.....	Yakima.....	First National Bank.....	F. A. Williams.....	J. F. Meirose.....	50,000	53,000	361,000	471,000
Vancouver.....	Clarke.....	U. S. National Bank.....	J. M. Langsdorf.....	J. S. G. Langsdorf..	100,000	67,000	1,325,000	1,692,000
Vancouver.....	Clarke.....	Vancouver National Bank.....	E. A. Hannah.....	Geo. F. Palmer.....	100,000	32,000	1,503,000	1,735,000
Waitsburg.....	Walla Walla..	First National Bank.....	J. W. Morgan.....	W. G. Shubam.....	50,000	33,000	726,000	1,083,000
Walla Walla...	Walla Walla..	Baker-Boyer National Bank.....	W. W. Baker.....	H. H. Turner.....	100,000	273,000	2,732,000	3,155,000
Walla Walla...	Walla Walla..	First National Bank.....	J. D. Ankeny.....	P. M. Whans.....	200,000	420,000	2,521,000	3,389,000
Walla Walla...	Walla Walla..	Third National Bank.....	G. E. Kellough.....	M. A. York.....	100,000	70,000	1,235,000	1,419,000
Wapato.....	Yakima.....	First National Bank.....	A. M. McCordy.....	L. W. Taylor.....	25,000	10,000	370,000	415,000
Washtucna....	Adams.....	First National Bank.....	W. R. Cunningham, Jr...	Wm. A. Pearce....	50,000	14,000	172,000	226,000
Wenatchee....	Chelan.....	First National Bank.....	J. K. McCornack.....	W. Jeseph	100,000	32,000	1,361,000	2,004,000
Yakima.....	Yakima.....	First National Bank.....	W. L. Steinweg.....	J. A. London.....	300,000	217,000	3,743,000	4,970,000
Yakima.....	Yakima.....	Yakima National Bank.....	D. W. Twohy.....	H. O. Jones.....	250,000	72,000	2,138,000	2,512,000
Zillah.....	Yakima.....	First National Bank.....	J. D. O'Connell.....	L. H. Kuhn.....	25,000	25,000	312,000	362,000

STATE OF WASHINGTON

SIXTEENTH ANNUAL REPORT

OF THE

SUPERVISOR OF BANKING



FOR THE YEAR 1922

PUBLISHED BY AUTHORITY

OLYMPIA
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1923

ROSTER OF THE BANKING DEPARTMENT.

E. L. FARNSWORTH, <i>Director of Taxation and Examination</i>	Olympia
JOHN P. DUKE, <i>Supervisor of Banking</i>	Olympia
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JEAN MCLEOD HOLLOWAY, <i>Stenographer</i>	Olympia
G. M. LEWIS, <i>Clerk</i>	Olympia

INTRODUCTORY LETTER

MARCH 20, 1923.

Hon. Louis F. Hart, Governor of Washington, Olympia.

DEAR SIR: Complying with the provisions of Section 13, Chapter 80, of the Laws of 1917 of the State of Washington, I have the honor to submit herewith the sixteenth annual report of the Division of Banking, which report sets forth the financial condition of all institutions authorized to do a banking or trust business, and such other information relating to the financial situation over the state as is of general interest.

A synopsis of the reports of condition of 271 state banks and six trust companies at the close of the year 1922 shows:

Total Resources	\$160,115,083.36
Deposits	132,447,643.24
Loans and Discounts.....	88,397,479.35
Bonds and Warrants.....	32,491,290.69
Cash on Hand and Balances in Banks.....	25,294,779.77

Compared with the condition of 297 state banks and six trust companies at the close of the previous year, deposits have decreased \$4,916,045 and loans and discounts \$4,812,000, which indicates that the shrinkage of deposit liabilities has been met by banks out of their note pouches. During the year they have increased their secondary reserve \$2,250,000 by investments in bonds and warrants. Cash reserve also has been well maintained and at the close of the year equaled 19% of total deposit liabilities and nearly \$5,500,000 in excess of the amount required by law.

The year just past has been a trying and strenuous one for the banks and, like 1921, is marked by the amount of losses they have been required to absorb. There is, however, definite assurance that they have put their losses behind them by charging them off their books. In general, the banker has taken such a conservative view of the value of his assets that there is every reason to believe that, with a continuance of the prosperous conditions on the Coast and with an improvement in agricultural conditions east of the Cascades, there ultimately will be no small recovery from the assets taken into the loss account and stockholders now have assurance of a better return in the immediate future than at any time since 1920.

The earnings of the banks have been fully covered in my annual report and set out in such detail as to be of no small value to any banker who will take pains to compare the results with the cost of operating the bank of which he has charge. However, I do not consider it out of place to mention here that the net profits of the banks referred to equaled 2.7% on a paid-up capital of \$13,658,500 and 1.8% of \$19,197,182.96 total invested capital.

During the year charters were issued to three new banks. Four banks and trust companies were absorbed by other institutions. Fourteen banks nationalized. Permission was granted four banks to operate trust departments.

I regret to inform you that I was compelled to take charge of four banks, involving deposits aggregating \$598,103.74. Of this sum, \$192,357.03 was deposited by public officials and consequently secured by surety bonds or otherwise. The cause of these unfortunate failures was inability of the banks to collect maturing paper or to secure it in a manner acceptable for rediscount.

In their desire to accommodate borrowers the banks had been over-liberal in extending credit and this mistaken policy, together with unusually short crops for a succession of years, accompanied by low prices for grain and high operating costs, resulted in their failure. These banks were situated in an area which, according to the report of the United States Bureau of Agriculture, was the least favored with crops and had the lowest crop return of any district in North America. This situation, following a series of unfortunate years, made it impossible for the banks to overcome the continual shrinkage of deposits. Too much cannot be said in praise of the manner in which the directors and other stockholders of these institutions came to their support. The liberality and fortitude with which they assessed themselves and by voluntary contribution or otherwise placed their private fortunes behind their banks reflects great credit upon their sense of moral responsibility and of the duty they owed to their depositors and the community.

I cannot pass this subject without adding a word of commendation of the manner in which the city banks and mortgage companies have cooperated with and assisted me in carrying forward the liquidation of failed banks, and the extent to which they participated in financing the borrower for the purpose of enabling him to continue farming his land, and their willingness to act jointly with my deputies on any reasonable proposition. They are also entitled to great credit for the manner in which they have supported the agricultural banker during this period, both with money and constructive service. The city banker, with hardly an exception, has taken a most constructive view of the situation by making advances to country banks on farmer's paper if there is a reasonable promise that, although slow, it ultimately will be paid. This liberal policy has been largely instrumental in keeping the farmer on his land during the depressed period.

Although it is regrettable that there were any bank failures whatever, I feel that in view of the depressed agricultural situation the people of this state are to be congratulated upon the small amount of loss involved in comparison with losses in neighboring states. Upon investigating the records of the north-west states we find that the ratio of losses to total deposits in the failed state banks of Oregon was twelve times that of Washington, and in Idaho and Montana each nine times more. The figures relating to national banks are not available at this time but there is every reason to believe that if they were added the ratio of losses would increase the proportion to a much greater figure. It is also worthy of note that, although the temporary loss of \$405,000 to the depositors of the communities served by the closed banks is very distressful to them, if it were possible to distribute the loss throughout the state it would be only an incident when considered in connection with the \$2,900,000 paid depositors by state banks last year as interest on deposits alone.

Industrially, the state enjoyed one of its best years. Labor in practically every important industry was well employed at good wage. Retail business in the principal cities was more than satisfactory. Building construction in the Coast cities showed marked improvement. Permits in Seattle amounted to \$19,783,835, breaking all records, and the demand for business property was more active than for several years.

Lumber production is reported by Mr. T. S. Goodyear, Assistant Supervisor of Forestry, to have reached the highest figure in the history of the state. He

estimates the total timber cut to have been 6,716,628,000 board feet, or nearly 70% greater than in 1921. This cut was distributed as follows:

Lumber	5,300,000,000 board feet
Shingles	6,800,000,000
Laths	450,000,000

Preliminary estimates of fruit shipped in carload lots for the year 1922 are as follows:

Apples	26,520
Pears	2,537
Peaches	1,261
Plums and Prunes.....	482
Cherries	581
Raspberries	1,022
Blackberries	956
Mixed and Other Fruits.....	1,375

Total Carloads..... 36,203

The final figures show that 40,772 carloads of fruit were shipped in 1921, of which 32,410 were apples. Final statistics for 1922 giving the value of these products are not yet available but it is estimated that apples moved at an average price of 95 cents a box to the producer as compared with an average price of \$1.20 for the 1921 pack. At the price estimated the value of the 1922 crop was approximately \$25,000,000, which is about 60% of the value of the previous year's pack. From incomplete figures it is apparent that the value of all fruit shipped during the past year is not within \$16,000,000 of the figures reached the previous year and will not exceed \$32,000,000.

The wheat crop of Washington in 1922 is estimated by the federal government at 32,444,000 bushels. It also estimates the money value of the crop on the farm at \$1.04 a bushel. Authorities in closer touch and hence more familiar with the situation claim that not only is the federal government's estimate of crop excessive but that the actual price per bushel received by the farmer was not more than 94 cents per bushel. If these more conservative figures are accepted as facts, the total value of the 1922 wheat crop is approximately \$30,000,000, compared with a value of \$47,000,000 for the 1921 output. That agriculturists have experienced a value shrinkage of nearly \$34,000,000 in their two most important products, in itself tells the story of the problems which they and their financial backers have been compelled to meet and overcome.

The sheepmen have made rapid recovery due to high prices, and the price outlook continues favorable. The winter has not been unfavorable and as there is every indication of a good lambing season and that wool will bring no lower prices than at present they can look forward to a prosperous year.

The cattleman has not been so fortunate. Not only was summer pasture short but winter feed high. Although prices recently have been better, the upward trend has not been in proportion to costs nor adequate to furnish the desired relief to the industry. Nor can the cattleman look forward with equanimity to the future. The huge increase of herds in the Argentine makes it impossible to depend upon any export trade in meat for a long period. In that republic the cattle business is utterly disorganized. At a recent sale a herd of average cows were sold at less than \$1.50 apiece and cow-tenders are generally given instructions to knock all newborn calves on the head.

With few exceptions, there are signs of improvement in all phases of agriculture. There has been an unusually heavy fall of moisture in those sections in Eastern Washington where it is most necessary. According to those best informed, the rain and snow fell upon unfrozen ground, penetrating the soil to an unusual depth, and that prospects at this time for a grain crop are very promising. Prices of cereals have materially improved since a year ago and all reports indicate that there is reasonable assurance that they will be maintained throughout the coming year.

I take this opportunity to express my appreciation of your support and cooperation during the past year and for the sound advice you have given me when called upon, all of which has been of great assistance in meeting the problems of this office.

I also take pleasure in expressing my appreciation of the cooperation I have had from the officers of both state and federal banks during this period. Their desire to assist in all matters which I have placed before them has not only been of immeasurable benefit to the banking situation generally but has made my duties infinitely less arduous than they otherwise would have been.

Neither can I give too much praise to the energy, patience and good sound sense exercised by my corps of deputies and examiners in dealing with the many problems which the past year brought forth. It is a pleasure to be at the head of a staff of men who manifest a conscientious desire to be of service at all times, however difficult or unpleasant that service may be. They never have complained although on several occasions their duties have kept them at work continuously for forty-eight hours, and I take this means of expressing my appreciation of their loyalty to me and the department as manifested in deeds on innumerable occasions.

Yours respectfully,

JOHN P. DUKE,
Supervisor of Banking.

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CONDITION OF STATE BANKS.

Statement Showing Condition of 271 State Banks and 6 Trust Companies at Close of Business December 30, 1922, Compared With 296 State Banks and 7 Trust Companies at Close of Business December 31, 1921.

RESOURCES	December 31, 1921	December 30, 1922	Increases	Decreases
Loans and discounts	\$96,209,485 80	\$98,340,184 30	\$.....	\$4,889,821 00
Overdrafts	61,664 43	57,315 15	.....	24,349 23
Customers' liability account of letters of credit and account of acceptances	296,816 87	159,932 32	.....	136,883 55
Bonds, warrants, certificates of indebtedness, etc.	30,246,060 81	32,491,290 00	2,245,229 88	.....
Net balances due from approved reserve agents	18,362,251 57	15,086,165 05	.....	3,336,086 32
Net balances due from Federal Reserve Bank	2,648,365 12	2,898,189 99	244,824 87	.....
Exchanges for clearing house ..	1,158,251 49	1,004,305 59	.....	153,445 90
Cash on hand	4,591,097 03	4,379,322 98	.....	211,774 75
Outside checks and other cash items	584,001 23	471,222 08	.....	112,779 20
Due from banks not approved reserve agents	1,428,557 86	1,510,073 23	81,515 87	.....
Stock of Federal Reserve Bank ..	168,400 00	166,150 00	.....	2,250 00
Other stocks, securities, claims, judgments, etc.	2,848,872 07	2,591,924 58	.....	256,447 49
Banking house	4,800,802 02	4,541,463 44	.....	259,338 58
Other real estate owned	1,890,796 80	1,406,642 09	15,945 79	.....
Furniture and fixtures	1,586,667 44	1,386,227 52	.....	170,439 92
Other resources	1,832,006 58	1,754,042 27	.....	77,963 31
Expenses	64,107 24	65,201 11	1,098 87	.....
Total Resources	\$165,273,312 56	\$169,254,184 74	\$3,989,501 28	\$9,607,629 10
Net Decrease				\$7,019,127 82
LIABILITIES				
Capital stock	\$14,268,500 00	\$18,262,500 00	\$.....	\$1,006,000 00
Surplus fund	4,997,971 25	4,701,904 27	.....	296,066 98
Undivided profits	1,596,183 71	1,662,511 87	76,478 06	.....
Reserves	235,754 54	888,762 77	98,008 23	.....
Net amount due to banks	5,405,587 72	4,873,997 55	.....	1,081,590 17
Public deposits	12,119,361 78	11,581,166 27	.....	538,195 51
Postal savings deposits	548,050 11	589,586 06	.....	8,463 45
Individual deposits subject to check	53,063,892 50	48,691,051 46	.....	4,347,341 13
Demand certificates of deposit ..	1,819,637 83	1,482,474 18	.....	337,163 65
Certified checks and cashier's checks	1,629,394 77	1,258,737 99	.....	370,656 78
Letters of credit outstanding	38,468 14	45,017 17	6,549 03	.....
Dividends unpaid	113,022 00	106,457 50	.....	6,534 50
Time certificates of deposit	18,784,421 18	12,252,122 81	.....	1,532,298 37
Savings deposits subject to notice	49,018,846 26	52,117,091 65	3,098,155 39	.....
Bills payable	1,821,927 39	1,606,742 54	.....	155,184 85
Mortgages payable	55,450 00	7,300 00	.....	48,150 00
Bonds borrowed	213,385 59	105,633 02	.....	107,732 57
Acceptances executed for customers	255,089 24	59,461 80	.....	196,307 34
Rediscounts	1,719,511 78	1,754,490 70	34,978 92	.....
Other liabilities	2,553,817 08	2,202,104 98	.....	351,712 75
Total Liabilities	\$165,273,312 56	\$158,254,184 74	\$3,314,170 23	\$10,338,298 05
Net Decrease				\$7,019,127 82

CONDITION OF NATIONAL BANKS.

Combined Condition of 112 National Banks in the State of Washington at the Close of Business December 29, 1922, Compared With 97 at the Close of Business December 31, 1921

RESOURCES	December 31, 1921	December 29, 1922	Increases	Decreases
Loans and discounts.....	\$123,096,000	\$134,068,000	\$10,972,000	
Rediscunts	1,981,000			\$1,981,000
Overdrafts	96,000	129,000	42,000	
U. S. bonds and securities.....	26,697,000	36,812,000	10,115,000	
Other bonds and securities.....	27,791,000	31,237,000	3,446,000	
Bank house, furniture and fixtures	6,524,000	8,218,000	1,694,000	
Other real estate owned.....	991,000	1,316,000	325,000	
Cash and exchange	54,594,000	54,557,000		37,000
Acceptances	422,000	649,000	227,000	
Other resources	599,000	1,071,000	562,000	
Total resources	\$242,701,000	\$268,067,000	\$27,354,000 2,018,000	\$2,018,000
Net Increase			\$25,366,000	
LIABILITIES				
Capital	\$15,360,000	\$16,430,000	\$1,070,000	
Surplus	6,789,000	7,247,000	458,000	
Profits and reserve accounts.....	2,867,000	4,254,000	1,387,000	
Due to banks.....	24,092,000	25,092,000	910,000	
Deposits—United States	3,014,000	3,849,000	835,000	
Deposits—demand	107,806,000	119,996,000	12,161,000	
Deposits—time	68,892,000	78,369,000	9,477,000	
Bonds and securities borrowed.....	1,154,000	998,000		\$161,000
Rediscunts—Federal Reserve Bank	1,900,000	1,675,000		225,000
Rediscunts—not Federal Re- serve Bank	81,000	46,000		35,000
Bills Payable—Federal Reserve Bank	1,788,000	1,571,000		217,000
Bills payable—not Federal Re- serve Bank	566,000	254,000		612,000
Advance from war finance.....	84,000	31,000		53,000
Circulation	7,278,000	7,521,000	243,000	
Letters of credit	86,000	48,000		37,000
Acceptances	440,000	668,000	218,000	
Acceptances of other banks.....		1,000	1,000	
Other liabilities	196,000	162,000		34,000
Total liabilities	\$242,701,000	\$268,067,000	\$26,740,000 1,374,000	\$1,374,000
Net increase			\$25,366,000	

**BALANCES DUE STATE BANKS AND TRUST COMPANIES IN
WASHINGTON SEGREGATED.**

	December 31, 1921	December 30, 1922
Due from national banks outside the state.....	\$5,134,485 02	\$3,606,822 67
Due from national banks in the state.....	9,733,701 88	8,824,806 04
Total due from national banks.....	\$14,868,186 90	\$12,431,717 71
Due from state banks outside the state.....	\$1,547,924 56	\$ 720,061 96
Due from state banks in the state.....	1,949,549 07	1,796,137 83
Total due from state banks.....	\$3,497,473 63	\$2,516,199 81
Due from sundry banks.....	7,883 24	8,786 39
Total due from banks.....	\$18,373,463 77	\$14,956,702 91

BANKS AUTHORIZED DURING THE YEAR 1922.

NAME OF BANK	LOCATION	Capital Stock
Citizens State Bank.....	Molson	\$15,000
Continental Mutual Savings Bank.....	Seattle (Guaranty Fund).....	10,500
The Queen City Bank.....	Seattle	50,000

BANKS NATIONALIZED.

NAME OF BANK	LOCATION	NEW TITLE	DATE
State Bank of Enumclaw.....	Enumclaw....	First National Bank of Enumclaw	Feb. 15, 1922
Citizens State Bank.....	Auburn.....	Auburn National Bank, Auburn.....	Jan. 6, 1922
Redmond State Bank.....	Redmond.....	First National Bank, Redmond..	Feb. 23, 1922
Peoples State Bank.....	Enumclaw.....	The Enumclaw National Bank, Enumclaw	Mar. 22, 1922
Skagit County Savings Bank and and Trust Co.....	Mt. Vernon....	Skagit National Bank, Mount Vernon	Apr. 1, 1922
Union State Bank.....	Odessa.....	First National Bank, Odessa.....	Apr. 15, 1922
The Sunnyside Bank.....	Sunnyside....	The Sunnyside National Bank, Sunnyside	Apr. 22, 1922
Bank of Sprague.....	Sprague.....	First National Bank in Sprague.....	Apr. 22, 1922
University State Bank.....	Seattle.....	University National Bank, Seattle	Apr. 1, 1922
Security State Bank.....	Palouse.....	Security National Bank, Palouse	Apr. 28, 1922
State Bank of Kent.....	Kent.....	The Kent National Bank, Kent..	June 12, 1922
Northwestern State Bank.....	Bellingham.....	American National Bank, Bellingham	July 5, 1922
First State Bank.....	Garfield.....	The State National Bank of Garfield	July 1, 1922
First Guaranty Bank.....	South Bend..	First National Bank in South Bend	Nov. 14, 1922

BANKS CONSOLIDATED AND TITLE CHANGED.

NAME OF BANK	LOCATION	NEW TITLE	DATE
Farmers State Bank.....	Hatton.....	State Bank of Connell, Connell	Jan. 11, 1922
American Commercial Bank.....	Wapato.....	Union State Bank, Wapato.....	Jan. 25, 1922
Northwest Trs. & State Bank...	Seattle.....	Marine National Bank, Seattle.	Apr. 6, 1922
Merchants Bank	Pt. Townsend	First National Bank, Port Townsend	Aug. 22, 1922

BANKS FAILED.

Name of Bank	Location	Date Closed
Withrow State Bank.....	Withrow	July 11, 1922
Waterville Savings Bank.....	Waterville	July 24, 1922
Grant County Bank.....	Ephrata	Oct. 10, 1922
Citizens State Bank.....	Grandview	Dec. 9, 1922

INCREASE OF CAPITAL STOCK.

Name of Bank	Location	Increased From	To
Redmond State Bank.....	Redmond	\$10,000 00	\$25,000 00
Skagit Co. Savings Bank and Trust Co.....	Mt. Vernon	25,000 00	50,000 00
State Bank of Enumclaw.....	Enumclaw	30,000 00	60,000 00
Citizens Bank	Anacortes	25,000 00	35,000 00
University State Bank.....	Seattle	50,000 00	200,000 00
Peoples State Bank.....	Enumclaw	25,000 00	50,000 00
Bank of Elma.....	Elma	15,000 00	25,000 00
Yakima Valley Bank.....	Yakima	100,000 00	200,000 00

**WASHINGTON STATE BANKS MEMBERS OF THE FEDERAL
RESERVE SYSTEM.**

Albion	Albion State Bank
Almira	Almira State Bank
Almira	Farmers State Bank
Buena	Buena State Bank
Centralia	Centralia State Bank
Chehalis	Coffman Dobson Bank & Trust Co.
Colfax	First Savings & Trust Bank of Whitman County
Coulee City	Farmers State Bank
Davenport	Lincoln County State Bank
Ellensburg	Farmers Bank
Everett	Bank of Commerce
Farmington	Bank of Farmington
Goldendale	State Bank of Goldendale
Hoquiam	Lumbermen's Bank & Trust Co.
Kelso	Cowlitz Valley Bank
La Crosse	First State Bank
La Crosse	Security State Bank
Molson	Molson State Bank
Odessa	Farmers & Merchants Bank
Okanogan	Commercial Bank
Pine City	Pine City State Bank
Pomeroy	Pomeroy State Bank
Pullman	Pullman State Bank
Puyallup	Citizens State Bank
Puyallup	Puyallup State Bank
Reardan	Farmers State Bank
Renton	Citizens Bank of Renton
Renton	Renton State Bank
Ritzville	Ritzville State Bank
Rockford	Farmers & Merchants Bank
Rosalia	Bank of Rosalia
Selah	Selah State Bank
South Bend	Pacific State Bank
Spokane	Spokane & Eastern Trust Co.
Spokane	The Washington Trust Co.
Sprague	Farmers State Bank
Stanwood	Bank of Stanwood
St. John	Farmers State Bank
Tacoma	Puget Sound Bank & Trust Co.
Tekoa	Citizens State Bank
Tekoa	Tekoa State Bank
Toppenish	Central Bank of Toppenish
Toppenish	Traders Bank
Unlontown	Farmers State Bank
Walla Walla	Farmers & Merchants Bank
Walla Walla	Peoples State Bank
Wenatchee	Columbia Valley Bank
Wenatchee	Commercial Bank & Trust Co.
Wilbur	State Bank of Wilbur
Yakima	Commercial Bank
Yakima	Yakima Valley Bank
Zillah	Zillah State Bank

**STATEMENT OF RESOURCES AND LIABILITIES OF 52 STATE BANKS
MEMBERS OF THE FEDERAL RESERVE SYSTEM IN
WASHINGTON, DECEMBER 30, 1922.**

Resources.

Loans and discounts.....	\$28,429,865 14
Overdrafts	28,884 09
Customers' liability account letters of credit.....	89,042 17
Customers' liability account of acceptances.....	1,251 38
U. S. bonds, other bonds and warrants.....	7,407,098 09
Net balances due from approved reserve agents.....	2,874,510 12
Net balances due from Federal Reserve Bank.....	2,574,281 20
Exchanges for clearing house.....	417,498 97
Cash on hand.....	1,014,226 06
Outside checks and other cash items.....	161,527 55
Due from banks not approved reserve agents.....	946,887 91
Stock of Federal Reserve Bank.....	166,150 00
Other stocks, securities, claims, judgments, etc.....	261,482 61
Banking house	1,192,799 43
Other real estate owned.....	432,316 24
Furniture and fixtures.....	391,664 35
Other resources	587,128 27
Expenses	None
Total resources.....	\$46,861,072 73

Liabilities.

Capital stock	\$4,222,500 00
Surplus fund	1,275,617 45
Undivided profits	477,964 76
Reserves	171,216 56
Net amount due to banks.....	2,865,145 29
Public deposits	8,431,061 08
Postal savings deposits.....	232,499 99
Individual deposits subject to check.....	17,041,536 26
Demand certificates of deposit.....	269,544 85
Certified checks	53,732 40
Cashiers' checks	536,269 81
Letters of credit outstanding.....	41,517 17
Dividends unpaid	48,060 00
Time certificates of deposit.....	4,304,888 82
Savings deposits subject to notice.....	9,532,227 17
Bills payable	731,238 42
Mortgages payable	None
Bonds borrowed	32,500 00
Acceptances executed for customers.....	1,251 38
Rediscunts	1,028,000 98
Other liabilities	464,280 94
Total liabilities	\$46,861,072 73

**STATEMENT OF RESOURCES AND LIABILITIES OF 284 STATE BANKS AND
7 TRUST COMPANIES IN THE STATE OF WASHINGTON AT THE
CLOSE OF BUSINESS MARCH 10, 1922.**

Resources.

Loans and discounts.....	\$91,071,722 06	
Overdrafts	65,539 21	\$91,137,261 27
Customers' Acceptances.....		284,386 00
Bonds and warrants.....		31,224,323 85
Due from reserve agents.....	18,480,697 30	
Due from Federal Reserve Bank.....	2,649,554 90	
Due from clearing house.....	943,310 85	
Cash on hand.....	4,136,539 59	
	26,210,102 64	
Outside checks and items.....	457,387 70	
Due from unapproved agents.....	1,398,507 95	
Total cash and exchange.....		28,065,998 29
Stock Federal Reserve Bank.....		106,950 00
Other stocks, securities, claims, etc.....		2,673,797 17
Banking house.....		4,757,684 87
Other real estate.....		1,525,293 30
Furniture and fixtures.....		1,561,049 86
Other resources.....		2,046,106 61
Expenses		110,132 10
Total		\$163,552,914 01

Liabilities.

Capital stock.....	\$14,323,500 00	
Surplus	4,925,347 78	
Undivided profits.....	1,478,703 38	
Reserves for taxes, etc.....	366,330 04	\$21,093,881 20
Due to banks.....	5,143,586 13	
Postal savings.....	536,980 79	
Public deposits.....	12,967,789 75	
Individual deposits.....	51,780,447 02	
Demand certificates of deposit.....	1,749,024 30	
Certified checks and cashier's checks.....	1,526,084 31	
Letters of credit.....	66,002 99	
Dividends unpaid.....	14,150 00	
Total demand deposits.....	73,784,015 29	
Time certificates.....	\$14,674,016 21	
Savings	47,156,705 09	61,830,721 30
Total deposits.....		135,614,736 59
Bills payable.....	1,700,661 10	
Rediscounts	2,160,447 63	
Total	3,861,108 73	
Mortgages payable.....	4,800 00	
Bonds borrowed.....	184,268 03	
Acceptances executed.....	119,104 31	
Total		4,179,281 07
Other liabilities.....		2,665,015 15
		\$163,552,914 01

**STATEMENT OF RESOURCES AND LIABILITIES OF 276 STATE BANKS AND
7 TRUST COMPANIES IN THE STATE OF WASHINGTON AT THE
CLOSE OF BUSINESS, MAY 5, 1922.**

Resources.

Loans and discounts.....	\$88,822,253 66	
Overdrafts	74,843 28	
Customers' Acceptances.....		\$88,897,096 94
Bonds and warrants.....		187,948 13
Due from reserve agents.....	16,626,062 02	29,187,738 37
Due from Federal Reserve Bank.....	2,724,327 37	
Due from clearing house.....	768,274 57	
Cash on hand.....	3,842,287 49	
	23,980,981 45	
Outside checks and items.....	341,732 44	
Due from unapproved agents.....	1,274,818 18	
Total cash and exchange.....		25,577,082 02
Stock Federal Reserve Bank.....		166,300 00
Other stocks, securities, claims, etc.....		2,654,312 85
Banking house.....		4,579,417 58
Other real estate.....		1,539,070 88
Furniture and fixtures.....		1,459,117 26
Other resources.....		2,116,604 15
Expenses		162,064 90
Total		\$155,976,697 18

Liabilities.

Capital stock.....	\$13,487,500 00	
Surplus	4,799,544 01	
Undivided profits.....	1,892,640 96	
Reserves for taxes, etc.....	284,869 78	\$20,464,554 77
Due to banks.....	4,270,226 60	
Postal savings.....	511,836 49	
Public deposits.....	16,761,397 25	
Individual deposits.....	45,989,331 09	
Demand certificates of deposit.....	1,368,151 07	
Certified checks and cashier's checks.....	1,100,353 94	
Letters of credit.....	17,070 63	
Dividends unpaid.....	3,330 00	
Total demand deposits.....	70,021,806 07	
Time certificates.....	\$12,845,269 06	
Savings	46,810,068 49	59,155,307 55
Total deposits.....		129,177,112 62
Bills payable.....	1,573,484 20	
Rediscouunts	1,496,971 44	
Total	3,072,455 64	
Mortgages payable.....	3,200 00	
Bonds borrowed.....	264,589 30	
Acceptances executed.....	17,980 78	
Total		3,358,206 70
Other liabilities.....		2,976,824 00
Total.....		\$155,976,697 18

**STATEMENT OF RESOURCES AND LIABILITIES OF 277 STATE BANKS AND
7 TRUST COMPANIES IN THE STATE OF WASHINGTON AT THE
CLOSE OF BUSINESS JUNE 30, 1922.**

Resources.

Loans and discounts.....	\$90,026,873 92	
Overdrafts	112,589 83	
		\$90,139,463 75
Customers' Acceptances.....		114,297 62
Bonds and warrants.....		23,759,740 41
Due from reserve agents.....	\$15,386,984 69	
Due from Federal Reserve Bank.....	2,813,784 44	
Due from clearing house.....	876,097 71	
Cash on hand.....	4,122,962 14	
	\$23,199,728 98	
Outside checks and items.....	303,099 24	
Due from unapproved agents.....	1,261,488 25	
Total cash and exchange.....		24,824,881 57
Stock Federal Reserve Bank.....		175,550 00
Other stocks, securities, claims, etc.....		2,651,707 51
Banking house.....		4,538,756 17
Other real estate.....		1,575,767 63
Furniture and fixtures.....		1,423,353 21
Other resources.....		2,564,064 32
Expenses		159,013 30
Total		\$156,914,534 43

Liabilities.

Capital stock.....	\$12,447,500 00	
Surplus	4,326,815 01	
Undivided profits.....	1,496,569 01	
Reserves for taxes, etc.....	231,548 52	
		\$20,042,422 54
Due to banks.....	\$3,379,579 24	
Postal savings.....	445,926 69	
Public deposits.....	16,275,697 68	
Individual deposits.....	45,889,371 44	
Demand certificates of deposit.....	1,364,232 28	
Certified checks and cashier's checks.....	1,372,581 74	
Letters of credit.....	53,370 16	
Dividends unpaid.....	33,712 00	
Total demand deposits.....	\$39,364,491 23	
Time certificates.....	\$12,712,664 08	
Savings	47,408,484 98	60,116,178 96
Total deposits.....		129,480,670 19
Bills payable.....	\$1,892,661 71	
Rediscounts	2,029,767 12	
Total	\$3,922,418 83	
Mortgages payable.....	10,500 00	
Bonds borrowed.....	223,450 00	
Acceptances executed.....	21,346 22	
Total		4,177,715 05
Other liabilities.....		3,213,726 70
Total.....		\$156,914,534 43

**SUMMARY OF CONDITION OF 272 STATE BANKS AND 7 TRUST COMPANIES
IN THE STATE OF WASHINGTON AT THE CLOSE OF BUSINESS
SEPTEMBER 15, 1922.**

Resources.

Loans and discounts.....	\$39,423,783 15	
Overdrafts	113,788 54	
		\$39,537,571 69
Customers' Acceptances.....		687,388 84
Bonds and warrants.....		29,077,228 45
Due from reserve agents.....	\$16,819,009 35	
Due from Federal Reserve Bank.....	2,701,615 08	
Due from clearing house.....	915,039 75	
Cash on hand.....	3,776,666 87	
		\$23,712,831 06
Outside checks and items.....	459,130 71	
Due from unapproved agents.....	1,474,175 87	
		\$25,645,627 13
Total cash and exchange.....		
Stock Federal Reserve Bank.....		164,900 00
Other stocks, securities, claims, etc.....		2,582,967 57
Banking house.....		4,505,987 80
Other real estate.....		1,516,049 06
Furniture and fixtures.....		1,419,822 01
Other resources.....		2,549,821 24
Expenses.....		183,860 12
Total		\$157,870,129 00

Liabilities.

Capital stock.....	\$18,162,500 00	
Surplus.....	4,671,049 61	
Undivided profits.....	1,690,062 97	
Reserves for taxes, etc.....	813,962 76	
		\$19,837,545 34
Due to banks.....	\$4,188,898 08	
Postal savings.....	451,483 08	
Public deposits.....	12,950,792 17	
Individual deposits.....	49,451,179 78	
Demand certificates of deposit.....	1,429,542 68	
Certified checks	171,555 34	
Cashier's checks	939,572 55	
Letters of credit.....	22,799 63	
Dividends unpaid.....	1,474 00	
Total demand deposits.....	\$69,607,297 31	
Time certificates.....	\$12,151,594 02	
Savings	47,954,770 24	60,106,364 26
Total deposits.....		129,713,661 57
Bills payable.....	\$1,902,718 55	
Rediscounts	2,258,707 37	
Total	\$4,251,425 92	
Mortgages payable.....	7,300 00	
Bonds borrowed.....	110,750 00	
Acceptances executed.....	609,068 19	
Total		4,978,544 11
Other liabilities.....		8,840,377 98
Total.....		\$157,870,129 00

**SUMMARY OF CONDITION OF 271 STATE BANKS AND 6 TRUST COMPANIES
IN THE STATE OF WASHINGTON AT THE CLOSE OF BUSINESS
DECEMBER 30, 1922.**

Resources.

Loans and discounts.....	\$88,340,164 20	
Overdrafts	57,315 15	
		\$88,397,479 35
Customers' Acceptances.....		150,983 32
Bonds and warrants.....		82,401,290 00
Due from reserve agents.....	\$15,086,165 06	
Due from Federal Reserve Bank.....	2,895,189 99	
Due from clearing house.....	1,004,806 59	
Cash on hand.....	4,379,322 88	
	\$23,318,483 51	
Outside checks and items.....	471,223 03	
Due from unapproved agents.....	1,510,073 23	
		25,294,779 77
Total cash and exchange.....		
Stock Federal Reserve Bank.....		166,150 00
Other stocks, securities, claims, etc.....		2,591,924 56
Banking house.....		4,541,463 44
Other real estate.....		1,406,642 00
Furniture and fixtures.....		1,396,227 52
Other resources.....		*3,614,920 80
Expenses.....		65,201 11
Total		\$160,115,063 36

* Includes Trust Assets of \$1,860,878.62.

Liabilities.

Capital stock.....	\$13,262,500 00	
Surplus	4,701,904 27	
Undivided profits.....	1,662,611 37	
Reserves for taxes, etc.....	383,762 77	
		\$20,010,778 41
Due to banks.....	\$4,373,907 55	
Postal savings.....	539,586 66	
Public deposits.....	11,581,186 27	
Individual deposits.....	48,001,061 46	
Demand certificates of deposit.....	1,482,474 18	
Certified checks.....	134,005 73	
Cashier's checks.....	1,124,732 26	
Letters of credit.....	45,017 17	
Dividends unpaid.....	106,487 50	
Total demand deposits.....	\$68,078,518 78	
Time certificates.....	\$12,252,122 81	
Savings	52,117,001 65	64,369,124 46
Total deposits.....		132,447,643 24
Bills payable.....	\$1,666,742 54	
Rediscouunts	1,754,490 70	
Total	\$3,421,233 24	
Mortgages payable.....	7,300 00	
Bonds borrowed.....	105,633 02	
Acceptances executed.....	59,491 90	
Total		3,503,658 16
Other liabilities.....		*4,062,993 55
Total.....		\$160,115,063 36

* Includes Trust Accounts \$1,860,878.62.

NATIONAL BANKS IN WASHINGTON DOING A TRUST BUSINESS.

NAME OF BANK	Location
First National Bank.....	Clarkston
First National Bank.....	Hoquiam
First National Bank.....	Okanogan
First National Bank.....	Oroville
First National Bank.....	Port Angeles
First National Bank.....	Pullman
Bank of California.....	Seattle
Dexter Horton National Bank.....	Seattle
First National Bank.....	Seattle
Marine National Bank.....	Seattle
Metropolitan National Bank.....	Seattle
National Bank of Commerce.....	Seattle
National City Bank.....	Seattle
Seaboard National Bank.....	Seattle
Seattle National Bank.....	Seattle
Union National Bank.....	Seattle
University National Bank.....	Seattle
Exchange National Bank.....	Spokane
Fidelity National Bank.....	Spokane
Bank of California.....	Tacoma
National Bank of Tacoma.....	Tacoma
First National Bank.....	Walla Walla
First National Bank.....	Wenatchee
Yakima National Bank.....	Yakima

STATEMENT OF TRUST DEPARTMENTS OF STATE AND NATIONAL BANKS
AS OF DECEMBER 31, 1922.

Cash	\$679,120 67
Loans on real estate	1,202,773 77
Loans with collaterals or sureties.....	146,513 42
Notes of individuals.....	214,268 21
Bonds	5,268,156 06
Stocks	2,965,735 35
Warrants	101,686 95
Real estate	2,854,180 24
Contracts	1,233,747 41
Sundries	567,243 45
Total	\$15,442,874 53
Total number trusts involved.....	730

SEATTLE, WASH., JANUARY 31, 1923.

John P. Duke, Esq., Supervisor of Banking, Olympia, Washington.

DEAR MR. DUKE: We are enclosing to you herewith the annual statements of liquidation of Broadway State Bank, Northern Bank & Trust Company, German-American Mercantile Bank, North Side State Bank, Citizens Bank of Georgetown, and State Bank of Black Diamond.

During the past year we succeeded in closing the liquidation of German-American Mercantile Bank, paying the final dividend of three per cent, which made a total of seventy-eight per cent paid by the bank. The cost of liquidation was five and two-tenths per cent of the money collected.

Very truly yours,

K. S. LAPP,

Special Deputy Supervisor of Banking.

STATEMENT OF CONDITION OF NORTHERN BANK & TRUST COMPANY, SEATTLE, DECEMBER 31, 1922.
Closed January 29, 1917.

ASSETS	On Hand January 30, 1917	Additional Acquired and Converted From Other Assets	Interest, Income and Profits	Cash Collected	Offsets Allowed	Converted Into Claims and Judgments	Converted Into Other Assets	Ascertained Losses	Balance On Hand December 31, 1922
Loans and discounts.....	\$1,226,906 91	\$53,122 22	\$27,107 05	\$432,935 40	\$123,005 96	\$2,919 11	\$50,574 24	\$77,621 37	\$679,570 46
Real estate owned.....	46,009 76	64,000 21	1,795 43	56,669 56	2,939 83	.....	3,504 48	36,960 70	56,725 12
Stocks and securities.....	216,333 14	55,963 04	102,130 70	328,700 70	14,694 66	.....	.....	34,450 18	36,985 36
Overdrafts.....	34,867 13	22,505 25	8,727 19	8,083 12	6,728 86	.....	7,500 00	27,817 48	9,470 09
Bonds and warrants.....	117,232 82	6,064 73	3,335 60	22,983 49	19,123 38	.....	.....	5,043 72	92,755 04
Furniture and fixtures.....	26,000 00	.....	10,671 37	15,328 67	.....	.....	.....	.....	15,328 68
Due from banks.....	38,171 45	13,576 83	17,257 77	52,497 07	5,094 32	.....	.....	10,073 87	57 43
Checks and other cash items.....	50,222 13	23,043 10	141 06	30,061 29	28,792 36	.....	.....	.....	19,515 46
Cash on hand Jan. 29, 1917.....	13,867 24	.....	1,049 03	13,867 24	50,130 76	.....	.....	.....	.....
Other resources.....	.....	86,824 38	.....	19,451 31	.....	.....	.....	.....	.....
Stock assessment.....	.....	36,100 00	1,032 04	19,008 66	19,123 38	.....	.....	.....	19,241 39
	\$1,769,825 73	\$438,318 77	\$165,067 08	\$1,044,320 31	\$268,535 82	\$2,919 11	\$61,568 72	\$182,200 22	\$834,405 12
DISTRIBUTION OF CASH—									
Secured claims paid.....	.....	.....	.....	\$62,000 72	TOTAL—				
Preferred claims paid.....	.....	.....	.....	31,903 50	Claims proved for dividends.....				
Expenses for preservation of assets.....	.....	.....	.....	135,361 38	Preferred claims paid.....				
Expenses of liquidation.....	.....	.....	.....	90,999 17	Claims not proved.....				
Dividends paid.....	.....	.....	.....	581,840 70	LESS—				
Cash on hand and in banks, December 31, 1922.....	.....	.....	.....	120,299 22	Claims preferred, secured and paid, Dividends paid—40%.....				
Transferred to trust.....	.....	.....	.....	1,855 62	LIABILITIES REMAINING—				
Total cash collected.....	.....	.....	.....	\$1,044,320 31	Proved.....				
					Not proved.....				
					\$872,070 01				
					12,943 07				
					\$884,913 08				

STATEMENT OF CONDITION OF GERMAN-AMERICAN MERCANTILE BANK, SEATTLE, DECEMBER 31, 1922.
Closed January 31, 1917.

ASSETS	On Hand January 31, 1917	Additional Acquired and Converted From Other Assets	Interest, Income and Profits	Cash Collected	Offsets Allowed	Converted Into Claims and Judgments	Converted Into Other Assets	Ascertained Losses	Balance On Hand December 31, 1922
Loans and discounts.....	\$1,156,904 49	\$106,380 10	\$32,536 47	\$619,881 74	\$119,723 09	\$38,706 51	\$490,746 08	\$76,813 64	.....
Overdrafts.....	6,737 69	.....	5 24	1,338 30	596 61	.....	.....	4,897 83	.....
Bonds and warrants.....	138,276 69	983 00	6,194 34	130,066 86	1 63	.....	12,296 55	3,060 00	.....
Furniture and fixtures.....	13,527 41	.....	.....	5,081 50	75 00	.....	.....	8,370 91	.....
Other real estate.....	55,306 76	.....	.....	4,191 31	88	.....	90,865 81	1,496 23	.....
Claims and judgments.....	68,941 51	40,476 38	182 21	2,430 80	2,668 00	.....	171,086 65	536,609 64	.....
Other resources.....	.....	107,279 71	.....	313,210 31	39,902 87	.....	.....	.....	.....
Due from banks.....	75,080 46	859,702 93	20,019 89	81,324 62	79,218 75	.....	15 00	3,023 04	.....
Checks and other cash items.....	11,747 19	87,246 09	1,240 86	2,825 61	8,878 57	.....	.....	.....	.....
Cash on hand.....	6,207 90	115 00	.....	6,207 90	84,158 78	.....	42,962 45	33,392 90	.....
Stock assessment.....	.....	200,000 00	7,646 57	47,153 44	.....	.....	.....	.....	.....
	\$1,532,819 10	\$1,402,132 19	\$67,875 53	\$1,113,730 47	\$335,224 26	\$68,706 51	\$907,381 54	\$457,784 07	.....
DISTRIBUTION OF CASH—									
Preferred claims paid.....	.....	.....	.....	\$483 45	TOTAL—	Claims proved for dividends.....	.....	\$490,303 23	.....
Secured claims paid.....	.....	.....	.....	190,736 56	Claims proved, secured and paid.....	.....	.....	191,220 01	.....
Preservation of assets.....	.....	.....	.....	53,432 95	Claims not proved.....	.....	.....	8,516 64	\$1,100,239 86
Expense of liquidation.....	.....	.....	.....	57,981 74	LESS—	.....	.....	.....	.....
Dividends paid—78%.....	.....	.....	.....	772,182 64	Claims secured and paid.....	.....	.....	\$191,220 01	963,402 65
To profit and loss—Re bank.....	.....	.....	.....	27,016 79	Dividends paid—78%.....	.....	.....	772,182 64	.....
To claims unproved—78%.....	.....	.....	.....	6,876 97	LIABILITIES REMAINING—	.....	.....	.....	.....
To overhead expense.....	.....	.....	.....	19 37	Proved claims.....	.....	.....	\$218,090 59	.....
Total cash collected.....	.....	.....	.....	\$1,113,730 47	Not proved.....	.....	.....	8,516 64	\$226,837 23

STATEMENT OF CONDITION OF CITIZENS BANK OF GEORGETOWN, SEATTLE, WASHINGTON, DECEMBER 31, 1922.
Closed January 28, 1921.

ASSETS	On Hand January 28, 1921	Additional Acquired and Converted From Other Assets	Interest, Income and Profits	Cash Collected	Offsets Allowed	Converted Into Claims and Judgments	Converted Into Other Assets	Ascertained Losses	Balance On Hand December 31, 1922
Loans and discounts.....	\$231,156 22		\$6,081 54	\$90,085 26	\$13,209 92		\$346 02		\$194,246 56
Real estate owned.....	14,615 08			710 40					13,904 68
Bonds and warrants.....	23,824 75		88 08	22,929 40				\$610 00	810 45
Overdrafts.....	1,888 27	1 25		250 73	15 25				1,033 54
Due from banks.....	1,806 96	8 13	1 06	1,679 87				11 03	123 60
Claims and judgments.....	1,023 30								1,023 30
Furniture and fixtures.....	5,800 00			1,142 71					4,657 29
Cash and other cash items.....	15,742 81	1,374 96	17 81	12,414 91	1,448 45			59 06	3,212 63
Other resources and increase.....		3,509 97	737 67	3,446 61					801 08
Stock assessment.....		25,000 00	65 50	4,635 12					20,390 88
	\$325,356 33	\$30,240 37	\$7,591 16	\$107,325 01	\$14,673 62		\$346 02	\$640 71	\$240,253 50
DISTRIBUTION OF CASH—									
				TOTAL—					
Secured claims paid.....				Claims proved for dividends.....					
Dividends paid—15%.....				Secured claims preferred and paid.....					
Expended for preservation of assets.....				Claims not proved.....					
Expenses of liquidation.....				LESS—					
Cash on hand and in banks, December 31, 1922.....				Claims proved, preferred and paid, Dividends paid—15%.....					
Total cash collected.....				LIABILITIES REMAINING—					
				Proved.....					
				Not proved.....					
				Total cash collected.....					
				\$22,515 34					
				35,311 72					
				13,411 91					
				20,195 14					
				\$107,325 01					
				\$22,515 34					
				35,311 72					
				57,827 06					
				\$206,916 10					
				2,019 52					
				\$208,935 62					

STATEMENT OF CONDITION OF SCANDINAVIAN AMERICAN BANK OF TACOMA, DECEMBER 31, 1922.

[illegible]

LIND, WASH., JANUARY 22, 1923.

Hon. John P. Duke, Supervisor of Banking, Olympia, Washington.

DEAR SIR: In connection with the attached statements, I wish to say that the progress was not made in liquidating the past year that we had expected to make, the principal reason being that ours is strictly a wheat-producing area with last year's crop the poorest in the history of the state. The price of grain was not high, and the whole country has been without stock feed. While we have made some collections, about the most that could be done was to take new securities and look forward to a better year. On the whole the future has a much brighter outlook than in previous years, the summer fallow being in good shape with an abundance of snow and rain up to this time. Winter wheat is in good condition, and take it all in all, we are fairly well fixed to make a good showing this year.

Our expense account is large, especially in the Connell bank, principally for the reason we have stood the expense of several judgments and labor liens which were filed on the crops of 1921 and were pending at the time of my appointment, payment of which could not be avoided.

Our assets do not show a part of last year's crop which we are carrying, which will soon be sold to reduce this item, or used in sowing, and to some extent, be in preservation of our assets.

Yours very respectfully,

MAURY C. HAYDEN,

Special Deputy Bank Supervisor.

**STATEMENT OF THE FARMERS STATE BANK OF LIND, LIND, WASHINGTON,
AT THE CLOSE OF BUSINESS DECEMBER 31, 1922.**

Bills receivable.....	\$76,668 46	
Furniture and fixtures.....	1,303 00	
Other real estate.....	3,597 55	
Farm equipment.....	942 90	
Spokane & Eastern Trust Company.....	2,529 54	
Cash on hand.....	134 40	
Expense account—		
Preservation of assets.....	\$3,072 81	
Expense	2,841 37	5,914 18
Offset account		525 00
Total.....		\$91,615 08
Interest collected by receiver.....	\$623 43	
Interest by offset.....	304 66	
Deposits	38,364 61	
Stockholders' Interests.....	29,296 89	
Stockholders' assessment.....	23,018 44	
Total.....		\$91,615 08
Dividends, 25%.....	\$12,029 38	
Preservation of assets.....	2,604 20	
Expense	2,213 79	
Cash on hand.....	2,663 94	
Stockholders Interests.....	250 00	
Offset		525 00
Total.....		\$20,286 31

THE MANSFIELD STATE BANK, MANSFIELD, WASHINGTON, IN LIQUIDATION, DECEMBER 31, 1922.

ASSETS	Balance On Hand December 1, 1921	Additional Assets Acquired	Income and Profits and Interest	Cash Collected	Total Cash Collected	Offsets Allowed	Balance On Hand December 31, 1922
Loans and discounts (Bills Rec.).....	\$144,560 90		\$917 46	\$8,732 91	\$9,650 37	\$6,438 05	\$129,335 03
Loans and discounts—Seattle.....	43,826 08						
Loans and discounts—Spokane.....	24,571 73						
Loans and discounts—Chicago.....	17,251 55						
Loans and discounts—Seattle.....	121,908 80						
Loans and discounts—Spokane.....	129,964 74						
Loans and discounts—Spokane.....	20,714 43						
Overdrafts.....	811 81			369 65	369 65	162 16	280 00
Bonds and warrants.....	3,975 45		35 32	308 87	344 19	3,695 53	
Furniture and fixtures.....	2,973 00						2,973 00
Claims and judgments.....	3,298 80						3,298 80
Banking house.....	7,440 64						7,440 64
Other real estate.....	7,800 00						7,800 00
Due from banks.....	10,295 38						243 48
Cash items.....	100 45		3 34	10,025 23	10,025 23		10 00
Cash on hand.....	4,702 89			90 45	4,793 34		
Items in transit.....	6,861 17			4,702 89	6,861 17		
Acquired (Miscellaneous).....	6,861 17			6,861 17	6,861 17		
Box rent.....				1,225 18	1,225 18		
Miscellaneous offsets.....			126 82		126 82	631 98	
Interest.....						641 82	
Miscellaneous income.....		\$50,000 00	8 00	8,884 42	8,892 42		41,166 58
Stock assessment.....		\$50,000 00	1 45				
	\$550,497 91	\$50,000 00	\$1,092 39	\$41,150 77	\$42,290 82	\$11,565 47	\$192,516 54
DISTRIBUTION OF CASH—							
Expended to preserve assets.....	\$1,895 00					TOTAL—	\$102,247 31
Liquidating expenses.....	9,885 00					Claims proved for dividends...	6,884 51
Dividends paid—15%.....	26,750 30					Claims not proved.....	\$108,681 82
Cash on hand and in banks De- cember 31, 1922.....	3,699 52					LESS—	26,750 30
Total cash collected.....	\$42,239 82					Dividend paid—15%.....	\$141,881 52
						LIABILITIES REMAINING—	\$135,497 01
						Claims proved.....	6,884 51
						Not proved.....	137,196 01
						Rejected.....	\$270,077 63
						Total.....	

STATEMENT OF CONDITION OF THE SCANDINAVIAN AMERICAN BANK, SEATTLE, DECEMBER 31, 1922.

ASSETS	On Hand June 30, 1921	Additional Acquired and Converted	Interest Income and Profits	Cash Collected	Offsets Allowed	Ascertained Losses	Balance On Hand December 31, 1922
Cash.....	\$243,914 42		\$45 70	\$243,914 42			
Cash—Foreign.....	1,699 60			1,745 30			
Cash collections.....	7,599 52			4,790 45			
Cash items.....	1,200 06			804 07		\$15 46	
Due from banks.....	569,045 44	\$422 79	1 80	573,666 36	38,048 79	13 77	\$90 00
Bonds, municipal.....	442,682 66	36,004 04	11,207 94	13,225 05	362,469 75	1,504 41	2,447 90
Bonds, U. S.....	1,916,314 00		4,857 98	1,084,876 58	422,460 00	7,000 00	64,845 84
Warrants, municipal.....	71,365 52		68,099 62	17,813 62	51,524 96	10,637 04	516,460 00
War Savings and Thrift Stamps.....	69 35		847 02	69 55		3 20	2,890 76
Overdrafts.....	29,963 90	800 72	20	14,639 36	14,241 03		1,874 30
Collection advances.....	68 77		07	68 65			2 12
Loans and discounts, commercial.....	7,303,510 66		2 00	2,641,297 18	1,382,362 34	40,451 66	3,390,694 51
Loans, automobile.....	7,743 06		151,295 33	6,504 63	249 33		1,320 43
Loans, bill of lading.....	335,415 63		331 33	214,321 87	20,217 14		107,712 24
Loans, real estate.....	900,711 18	4,500 00	6,835 62	327,331 90	15,555 08	320 51	608,918 70
Real estate contracts.....	244,451 88		41,915 09	79,473 65	3,116 62	68 95	182,228 42
Other assets.....	212,442 90		20,465 76			212,442 90	
Stock in Federal Reserve Bank.....	39,000 00		432 00	36,432 00			
Stocks and securities.....	215,246 06		984 18	4,983 18			211,247 06
Sundry bonds.....	847,899 45		10,151 44	39,488 35		4,905 00	813,867 34
Suspense.....	41,126 76	9 65		10,883 05	9,068 57	439 00	20,785 79
Depositors' guaranty fund.....	149,563 94					149,563 94	
Furniture and fixtures.....	56,542 15			5,669 15		8,083 85	42,840 15
Real estate owned.....	210,425 10		10 00	81,195 50	4,590 00	10,987 75	187,405 98
Bank building, Ballard.....	15,000 00	11,266 94	12,247 19	17,457 79			
Customers' liability account acceptances.....	65,529 80		2,060 00		59,310 74		6,248 50
Customers' liability account only letters credit.....	65,400 81				63,321 00		2,279 21
Customers' liability account guar. letters credit.....	10,083 88				10,083 88		

Stockholders' superadded liability. June 30th business withheld. Other cash receipts	1,000,000 00 111,782 47 85,549 39	3,887 83 15,910 87	68,475 08 111,782 47 104,466 26	875,412 90
\$14,001,064 90	\$1,280,336 01	\$355,314 71	\$5,605,146 01	\$7,034,311 40
DISTRIBUTION OF CASH—				
Cash on hand Dec. 31, 1922.....			\$656,676 40	\$6,468,386 11
Pd. to Wash. Bk Depositors' Guar. Fd.			2,702,226 68	463,484 30
Dividends pd. on General Claims (32%)			148,815 98	7,479 13
Preferred claims paid.....			7,479 13	156,586 00
Notes paid and collateral redeemed.....			1,406,125 00	
Advances to preserve assets.....			387,775 61	\$0,119,864 03
Liquidating expenses (including taxes, assessments and other charges against property owned).....			191,846 49	
Interest paid.....			11,666 31	
Miscellaneous payments.....			84,545 01	\$2,856,021 19
Total.....			\$5,605,146 01	
LESS PAID—				
Guar. fund.....			\$2,702,226 68	
Div. on gen. claims.....			148,315 38	
Prof. claims paid.....			7,479 13	
LIABILITY'S REMAINING—				
Guar. claims.....			\$5,791,109 43	
Gen. claims Not filed or app'd.			315,169 01	
			155,586 00	\$7,251,893 44

**STATEMENT OF THE OTHELLO STATE BANK, OTHELLO, WASHINGTON,
AT THE CLOSE OF BUSINESS DECEMBER 31, 1922.**

Resources.

Loans and discounts.....	\$32,353 34
Stock equipment.....	2,142 20
Expenses.....	\$1,513 74
Preservation of assets.....	442 66
Spokane & Eastern Tr. Co.....	3,270 91
Cash.....	112 56
Total.....	\$39,835 41
Profit and loss.....	\$ 2,541 00
Interest.....	188 99
Preferred claims.....	10 00
Claims.....	37,094 82
Total.....	\$39,835 41

Liabilities.

Expenses.....	\$1,413 74
Preservation of assets.....	442 66
Preferred claims paid.....	60 00
Bills payable.....	2,000 00
Account profit and loss.....	1,514 00
Cash on hand.....	3,383 47
Total.....	\$8,813 87

**STATEMENT OF THE FARMERS STATE BANK OF CONNELL, CONNELL,
WASHINGTON, AT THE CLOSE OF BUSINESS DECEMBER 31, 1922.**

Resources.

Loans and discounts.....	\$136,759 86
Overdrafts.....	720 67
Furniture and fixtures.....	1,709 50
Current expenses.....	5,300 50
Preservation of assets.....	5,488 35
Judgments.....	214 89
Claims.....	526 41
Fidelity National Bank, Spokane.....	866 35
State Bank of Connell, Spokane.....	991 35
Cash on hand.....	155 99
Cash item.....	8 45
Total.....	\$152,738 29
Profit and loss.....	\$ 4,345 94
Interest and discount.....	638 23
Stock assessment.....	677 17
Miscellaneous collections.....	514 48
Claims.....	98,595 97
Re-discounts—Fidelity National.....	19,325 00
Re-discounts—First National, Seattle.....	16,162 16
Bills payable—Tri-State Co.....	1,490 00
Bills payable—Fidelity National.....	7,899 94
Bonds borrowed.....	3,100 00
Total.....	\$152,738 29

Liabilities.

Expenses.....	\$ 5,898 26
Judgments.....	214 86
Preservation of assets.....	4,892 81
Claims paid.....	8,857 36
Bills payable.....	3,891 13
Bonds borrowed.....	500 00
Cash on hand.....	1,984 29
Total.....	\$26,228 71

YAKIMA, WASH., JANUARY 23, 1923.

Mr. John P. Duke, Supervisor of Banking, Olympia, Washington.

DEAR SIR: Enclosed find the annual report of the Central Bank & Trust Company of Yakima for the year ending December 31, 1922, together with trial balance and statement of cash.

Since our last report, the financial situation in the Yakima Valley has not improved, in fact in my opinion this last year has been more depressing than 1921. The condition was not relieved this fall as we had hoped, owing to the very low price of the Valley products. The hay market has shown signs of strength and we will probably pay expenses on the Mitchell Ranch this year.

Our collections have been considerably slower this year and more difficult to make. The good paper has been disposed of and only the hardest tag ends remain. You will note from the enclosed statement that the net collections for this year were some \$30,000.00 below those of last year. The financial situation of course had its effect.

You will discover in the accompanying analysis of Accounts Receivable, that there remains \$260,105.92 to be disposed of. We consider \$41,573.63 to be collectible in the course of another year or so; \$39,859.61 may be collected in the event of an unusual crop and strong price leaving \$178,672.68 which we deem a total loss. Our collection system has proved very efficient and much has been salvaged which we at first deemed a total loss. The enclosed analysis is made after two years of continual pounding and is, we believe, correct.

The following Real Estate Contracts have been re-financed during the year at a negligible expense to us:

E. E. Bryan.....	\$2,099.53
W. Hatton	2,700.00
H. F. Linse	2,278.87
Chas. St. Mary	2,230.00 (Partial)
F. N. Spicer	750.00

\$10,058.40

Real Estate has not been moving this year owing to financial and crop conditions. Possibly after the moving of another crop, the situation will clear and transfers will be made. We have been fortunate in moving the following property this year at very good prices:

Bank Building	\$31,500.00	Cash.....
Part Mitchell		
Ranch (54 Acres)	8,100.00	Cash \$500.00
City Property	2,400.00	Cash \$1,000.00

In the matter of litigation, there still remains the U. S. Steel Products case, the Pacific Building & Loan Association and the Northwestern Mutual Fire Insurance Company.

The U. S. Steel case is now being appealed. In case the decision of Judge Rudkin is sustained, it will be necessary for this bank to return to the Spokane & Eastern Trust Company, certain notes involved in this suit, or the cash. We have collected some \$12,000.00 on these disputed items and for this reason have not distributed a 5% dividend.

Both the Pacific Building and Loan Association and the Northwestern Mutual Fire Insurance Company are praying for preferred claims amounting to

about \$4,000.00. We believe our case to be strong against both of these institutions and do not anticipate a judgment against us in either instance.

You will note that \$14,481.14 has been collected on Stock Assessments. The largest outstanding assessment is the one of Sikko Barghoorn, \$33,300.00. A judgment has been entered in this case but we do not anticipate anything from this in the very near future. Mr. Barghoorn still owes approximately \$4,000.00 on the Franc Investment Company note which is only partially secured, and we doubt if he will be able to recuperate his fortunes to the extent of \$33,300.00 for several years if ever. The Assessment of Mr. B. J. Ellis is still unpaid and we see no possibility of ever collecting it. Mr. Ellis has a large family and his income is very small at this time. His assessment is \$1,000.00. The balance of the assessments have been cared for or collected already. Trusting you will find our report fills your requirements, I am,

Yours very truly,

HARRY COONSE,

Special Deputy Supervisor of Banking, Liquidating the Central Bank
& Trust Co., Yakima, Wash.

STATEMENT OF CONDITION OF CENTRAL BANK & TRUST COMPANY, YAKIMA, DECEMBER 31, 1922.
Closed January 27, 1921.

ASSETS	On Hand January 27, 1921	Additional Acquired and Converted From Other Assets	Interest, Income and Profits	Cash Collected	Offsets Allowed	Converted Into Claims and Judgments	Converted Into Other Assets	Ascertained Losses	Balance On Hand December 31, 1922
Loans and discounts.....	\$271,888 18	\$124,440 73	\$17,767 44	\$35,771 64	\$49,842 90	\$24,871 05	\$54,426 11	\$41,853 19	\$227,290 66
Real estate.....	30,400 00	147,066 08	6,236 30	43,798 30	31,861 64	.....	16,422 66	12,984 98	78,064 85
Judgments and thrift stamps.....	12,560 74	43,679 52	1,340 48	5,005 01	11,655 60	.....	10,172 58	651 74	30,485 80
Furniture and fixtures, building improvement account.....	28,306 40	6,641 07	1 80	6,158 85	.....	.....	9,000 00	11,314 12	475 30
Chattels.....	.....	1,115 00	.....	115 00	.....	.....	.....	.....	1,000 00
Bonds and warrants.....	59,354 94	300 00	1,738 88	8,474 52	41,708 10	.....	3,024 41	6,131 47	455 27
Overdrafts.....	10,789 96	19 00	152 40	2,100 26	1,217 80	.....	7,036 57	.....	556 71
Banks (due from).....	39,415 09	211,234 53	2,210 39	7,828 55	102,013 59	.....	78,988 12	71	64,024 04
Cash items.....	15 75	45,763 00	472 22	7,783 40	14,054 48	.....	22,374 25	.....	2,035 84
Other resources.....	.....	1,558 77	.....	.....	1,268 77	.....	350 00	.....	.....
Cash.....	13,206 08	62 00	.....	13,206 03	.....	.....	.....	.....	62 00
Recoveries.....	.....	4,271 00	405 75	1,888 23	327 84	643 00	1,783 40	34 23	.....
Stockholders.....	.....	14,481 14	202 99	14,684 13	.....	.....	4,977 20	.....	.....
Miscellaneous income.....	.....	.....	5,133 17	155 97	.....	.....	.....	.....	.....
	\$500,226 09	\$610,661 84	\$35,661 77	\$206,973 11	\$253,800 72	\$25,514 05	\$230,160 25	\$75,970 44	\$405,040 53
	DISTRIBUTION OF CASH—				CLAIMS—				
	Secured claims paid.....				Proved for dividends.....				
	Preferred claims paid.....				Preferred and paid.....				
	Preservation of assets.....				Claims not proved.....				
	Liquidating expense.....				LESS—				
	Dividends paid.....				Claims preferred and paid.....				
	Reserved for claims not filed.....				Dividends paid.....				
	Cash on hand.....				LIABILITIES REMAINING—				
	Total cash collected.....				Proved.....				
					Not proved.....				
					\$335,416 16				
					108,823 42				
					\$429,239 58				

STATEMENT OF CONDITION OF CITIZENS STATE BANK, GRANDVIEW, WASHINGTON, DECEMBER 31, 1922.
Closed December 9, 1922.

ASSETS	On Hand December 9, 1922	Additional Acquired and Converted From Other Assets	Interest, Income and Profits	Cash Collected	Offsets Allowed	Converted Into Claims and Judgments	Converted Into Other Assets	Ascertained Losses	Balance On Hand December 31, 1922
Loans and discounts.....	\$72,205 02		\$72 04	\$921 38	\$5,747 10		\$300 00		\$95,609 48
Real estate owned.....	6,065 46		7 75	7 75	1,229 10				4,836 36
Stocks, securities, claims, judg- ments, other resources.....	2,270 58	\$300 00							2,570 58
Furniture and fixtures.....	5,904 18								5,904 18
Bonds and warrants.....	13,741 73								13,741 73
Overdrafts.....	91 64			9 64	2 00				80 00
Due from banks.....	3,020 45	4,506 60		169 65	2,790 61				4,688 79
Cash items.....	4,400 38	3,835 30		4,227 94	3,839 75				107 90
Cash.....	1,221 15	535 09		1,321 15					535 09
Recoveries.....		146 10		146 10					
	\$108,920 50	\$9,325 09	\$80 09	\$9,403 61	\$13,538 56		\$300 00		\$98,064 20
DISTRIBUTION OF CASH—									
TOTAL—									
						Claims proved for dividends.....		\$98 10	
				\$ 68 10		Claims preferred and paid.....		77,576 09	\$77,644 19
				3,593 11		Claims not proved.....			
				553 18		Less preferred and paid.....			68 10
				2,139 22		Liabilities remaining not proved.....			\$77,576 09

THE WATERVILLE SAVINGS BANK, WATERVILLE, WASHINGTON, IN LIQUIDATION, DECEMBER, 31, 1922.

ASSETS	On Hand July 24, 1922	Additional Assets Acquired	Income, Profits and Interest	Cash Collected	Total Cash Collected	Offsets Allowed	Balance On Hand December 31, 1922
Loans and discounts.....	\$236,712 53		\$1,742 99	\$5,374 37	\$7,117 36	\$1,083 97	\$198,644 19
Loans and discounts—Spokane.....	72,007 97						
Loans and discounts—Seattle.....	66,040 32						
Loans and discounts—Chicago.....	35,500 77						
Loans and discounts—Chicago.....	30,221 29						
Overdrafts.....	32 44			17 00	17 00		15 38
Warrants held by county treasurer.....	2,381 72		60 05	355 86	415 41		9,086 36
Bonds held by county treasurer.....	10,000 00		315 00	4,900 00	5,215 09		5,100 00
Bonds held by county clerk.....	1,200 00						
Bonds held by city treasurer.....	4,600 00					1,200 00	
Furniture and fixtures.....	2,462 67		73 11	32 20	106 31	4,567 80	
Claims.....	5,127 78						2,422 67
Real estate owned.....	5,276 24						5,127 78
Due from banks.....	4,815 22			325 91	325 91		5,276 24
Cash items.....	736 32			689 12	689 12		4,489 32
Cash on hand.....	11,968 56			11,965 55	11,965 55		60 23
Notes charged off P. & L.....	11,437 83						11,437 83
Expense recovered.....			444 75	444 75	444 75		
Dividend surplus bond purchase.....			549 74	549 74	549 74		
Stock assessment.....		\$50,000 00	73 72	7,900 00	7,973 72		42,100 00
Interest.....						50 16	
	\$468,506 69	\$50,000 00	\$3,259 45	\$31,550 57	\$34,819 02	\$7,511 93	\$276,796 07
Purchase Liberty Bonds and warrants county treasurer.....				\$10,500 00			
Expended for preservation of assets.....				5,771 41			
Liquidating expense.....				3,455 30			
Cash on hand and in banks.....				15,062 31			
Total.....				\$34,819 02	Claims filed.....		\$198,920 36

GRANT COUNTY BANK, EPHRATA, WASHINGTON, IN LIQUIDATION. DECEMBER, 31, 1922.

ASSETS	On Hand Oct. 10, 1922	Additional Assets Acquired	Income, Profits and Interest	Cash Collected	Total Cash Collected	Offsets Allowed	Balance On Hand December 31, 1922
Loans and discounts on hand.....	\$46,414 73	.....	\$44 33	\$391 63	\$435 90	.....	\$46,023 07
Loans and discounts—Seattle.....	8,654 15	.....	.....	.....	.....	.....	.....
Loans and discounts—Seattle.....	8,917 35	.....	.....	.....	.....	.....	.....
Loans and discounts—Spokane.....	11,233 88	.....	.....	.....	.....	.....	.....
Loans and discounts—Seattle.....	7,633 18	.....	.....	.....	.....	.....	.....
Loans and discounts—Seattle.....	13,722 33	.....	.....	.....	.....	.....	.....
Loans and discounts—Coll. Jones & M.....	3,457 48	.....	.....	.....	.....	.....	.....
Loans and discounts—Coll. co. treas.....	39,513 88	.....	.....	.....	.....	.....	.....
Bonds held collateral county treasurer.....	8,000 00	.....	.....	.....	.....	.....	.....
Warrants held collateral county treasurer.....	18,174 42	.....	.....	.....	.....	.....	.....
Bonds held collateral county treasurer.....	900 00	.....	.....	.....	.....	.....	.....
Bonds held collateral town treasurer.....	400 00	.....	.....	.....	.....	.....	.....
Warrants held collateral Soap Lake treasurer.....	30 00	.....	.....	.....	.....	.....	.....
Warrants held collateral town treasurer.....	382 53	.....	.....	.....	.....	.....	.....
Warrants held collateral county clerk.....	271 06	.....	.....	.....	.....	.....	.....
Overdrafts.....	334 68	.....	.....	.....	.....	.....	.....
Claims.....	536 61	.....	.....	150 18	150 18	.....	244 50
Furniture and fixtures.....	4,527 50	.....	.....	.....	.....	.....	536 61
Bank building.....	6,500 00	.....	.....	.....	.....	.....	4,527 50
Real estate.....	6,350 00	.....	.....	.....	.....	.....	6,500 00
Due from banks.....	2,075 23	.....	.....	.....	.....	.....	6,350 00
Cash items.....	770 87	.....	.....	.....	.....	.....	1,969 07
Cash on hand.....	197 12	.....	.....	.....	.....	.....	343 01
Stock assessments.....	.....	\$15,000 00	.....	.....	.....	.....	15,000 00
Additional assets acquired.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous collections (sundry).....	.....	.....	.....	.....	.....	.....	.....
	\$184,405 50	\$15,000 00	\$14 33	\$541 84	\$3,838 96	.....	\$81,483 76
Liquidating expense.....	.....	.....	.....	\$331 58	.....	.....	.....
Cash and in banks.....	.....	.....	.....	2,907 38	.....	.....	.....
Total.....	.....	.....	.....	\$3,838 96	Claims filed	.....	\$51,742 98

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1922.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital	Surplus and Undivided Profits	Total Deposits	Total Resources
Aberdeen	Grays Harbor	Aberdeen State Bank.....	1907	Byron Ripley	W. H. Tucker...	\$25,000	\$17,307 58	\$683,211 41	\$735,518 99
Aberdeen	Grays Harbor	Hayes & Hayes, Bankers, Inc.	1904	F. B. Patterson...	W. J. Patterson	300,000	148,333 89	4,240,064 38	4,710,635 94
Addy	Stevens	Addy State Bank.....	1919	Hugh Waddell	C. Ostrum	15,000	1,500 00	63,583 07	80,083 07
Abilene	Whitman	*Abilene State Bank.....	1906	Geo. M. Miller.....	M. C. Handly..	25,000	10,468 05	54,726 38	90,189 43
Almira	Lincoln	*Almira State Bank.....	1906	Jens Peterson.....	J. C. Johnson...	50,000	23,476 02	283,149 00	356,625 11
Almira	Lincoln	*Farmers State Bank.....	1914	C. E. Elliott.....	H. N. Gardiner..	25,000	7,850 82	101,382 30	156,483 12
Anacortes	Skagit	Bank of Commerce.....	1905	Daniel Kelleher	F. D. Cartwright	25,000	6,575 56	374,171 87	405,747 43
Anacortes	Skagit	Citizens Bank	1907	W. T. Odlin.....	Reno Odlin	35,000	10,350 39	248,018 14	296,918 53
Arlington	Snohomish	Arlington State Bank.....	1900	C. E. Bingham.....	C. H. Tracy	25,000	12,035 70	344,637 59	382,293 20
Arlington	Snohomish	Citizens State Bank.....	1907	L. C. Palmer.....	A. H. Daubenberg	30,000	6,154 00	450,465 26	486,619 32
Asotin	Asotin	Bank of Asotin County.....	1904	Ben Ayers	J. B. Jones.....	25,000	7,890 00	173,024 00	205,824 60
Asotin	Asotin	Baumeister, Vollmer & Scott Bank.	1914	A. E. Clarke.....	E. Matthes	15,000	7,814 53	109,583 77	132,318 30
Battle Ground	Clarke	State Bank of Battle Ground..	1914	G. C. Scotton.....	Al V. Johnson..	10,000	2,792 10	88,868 76	101,650 81
Bickleton	Klickitat	Bank of Bickleton.....	1905	O. E. Flower.....	S. A. Rossier....	25,000	22,182 00	196,457 48	242,590 08
Blaine	Whatcom	Home State Bank.....	1908	Albert Still	O. K. Middleton.	25,000	5,328 23	379,527 55	413,855 77
Bothell	King	Bothell State Bank.....	1906	A. G. Worthington..	Ross E. Worley.	12,500	3,631 74	329,417 26	346,708 19
Bremerton	Kitsap	Bremerton Trust & Savings Bank.	1914	Geo. E. Miller.....	H. F. Sprague..	25,000	25,000 00	506,532 64	568,582 64
Bremerton	Kitsap	Citizens Bank of Bremerton...	1909	S. Migliavacca.....	E. C. Ebert.....	50,000	14,714 20	504,164 89	568,879 09
Bridgeport	Douglas	Bridgeport State Bank.....	1906	Herman Cornnell	T. J. East.....	25,000	13,201 10	92,656 97	165,406 82

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1922—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital	Surplus and Undivided Profits	Total Deposits	Total Resources
Buckley	Pierce	State Bank of Buckley	1907	C. O. Steberg	A. E. Hovey	\$25,000	\$19,538 13	\$24,834 41	\$908,372 54
Buena	Yakima	*Buena State Bank	1919	Oscar Koboski	F. S. Reinhardt	25,000	2,064 74	76,294 80	113,629 03
Oamas	Olarie	Citizens State Bank	1919	H. S. Clark	Roy H. Dobbs	30,000	5,234 28	96,880 61	132,064 89
Carnation	King	Snoqualmie Valley Bank	1911	C. Beadon Hall	Ethel B. Bagwell (Asst. Cashier)	10,000	8,363 03	182,190 54	200,153 57
Cashmere	Chelan	Cashmere State Bank	1907	G. W. Sussex, Jr.	Wm. Kirkpatrick	25,000	13,546 24	347,839 91	386,376 15
Cashmere	Chelan	Farmers & Merchants Bank	1906	G. A. Loudonback	D. R. Moody	25,000	11,175 70	216,361 78	287,037 48
Castle Rock	Cowlitz	The Castle Rock Bank	1904	J. A. Byerly	G. L. Buland	25,000	25,351 69	988,106 21	749,547 90
Oathlamet	Wahkiakum	Wahkiakum County Bank	1909	Will T. Wright	E. M. Orth	10,000	5,186 46	102,560 38	209,132 50
Centerville	Klickitat	Farmers State Bank	1914	L. T. Gillett	J. O. Kadera	15,000	5,232 83	119,360 46	139,602 29
Centralia	Lewis	*Centralia State Bank	1915	C. O. Gingrich	J. E. Raught	100,000	17,234 45	421,120 09	528,354 54
Centralia	Lewis	Farmers & Merchants Bank	1911	B. H. Rhodes	C. P. Uhlmann	75,000	25,271 69	1,135,799 38	1,236,071 07
Centralia	Lewis	First Guaranty Bank	1903	J. E. Fitzgerald	Albert Smith	25,000	89,137 73	931,661 27	1,040,166 35
Charleston	Kitsap	State Bank of Charleston	1914	W. W. Sherman	O. L. Amos	15,000	1,007 71	132,682 26	149,599 97
Chehalis	Lewis	*Coffman, Dobson Bank & Trust Company	1904	N. B. Coffman	D. T. Coffman	150,000	101,315 35	1,955,292 47	2,571,765 29
Chehalis	Lewis	Security State Bank	1903	J. W. Alexander	J. H. Cole	25,000	15,988 40	790,368 05	881,386 45
Chelan	Chelan	Chelan State Bank	1919	H. R. Kingman	H. W. Van Slyke	15,000	7,050 00	218,122 31	240,172 31
Chelan	Chelan	Miners & Merchants Bank	1907	J. A. Van Slyke	C. B. Van Slyke	25,000	46,007 10	224,873 09	296,480 19
Chevelah	Stevens	Bank of Chevelah	1911	G. W. Paddycoord	Fred W. Dickey	15,000	5,528 32	206,788 97	227,317 29
Clarkston	Asotin	State Bank of Clarkston	1907	A. E. Clarke	E. N. Clark	15,000	4,548 62	186,047 60	208,596 22

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1922—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital	Surplus and Undivided Profits	Total Deposits	Total Resources
Clear Lake...	Skagit...	First State Bank.....	1914	C. E. Bingham.....	Q. R. Bingham..	\$10,000	\$5,051 05	\$84,751 10	\$99,802 15
Cle Elum.....	Kittitas.....	Cle Elum State Bank.....	1904	Frank Carpenter	Roy Burch	50,000	24,079 01	886,776 33	972,604 75
Colfax	Whitman.....	Colfax State Bank.....	1908	J. J. Miller.....	R. F. Bigelow...	60,000	16,608 30	342,556 57	434,664 97
Colfax	Whitman.....	*First Savings & Trust Bank of Whitman County.	1905	Alfred Coolidge	O. C. DePledge..	75,000	11,305 63	250,166 56	351,472 21
College Place.	Walla Walla..	Citizens Bank of College Place.	1919	S. D. Smith.....	W. W. Wassner..	25,000	6,638 85	149,715 75	181,352 60
Colton	Whitman.....	Colton State Bank.....	1906	M. Schultheis, Jr.....	E. N. Snider....	15,000	7,520 29	202,912 61	237,732 90
Colville	Stevens.....	Bank of Colville.....	1900	G. W. Peddycoord.....	C. L. Baker.....	100,000	10,423 92	605,453 16	715,877 06
Colville	Stevens.....	Colville Loan & Trust Company.	1909	Geo. W. Seal.....	Edw. Nyholm	25,000	2,057 87	302,611 45	347,301 53
Concrete	Skagit.....	State Bank of Concrete.	1914	Wm. Jennings	G. A. Campbell..	10,000	10,806 96	197,075 15	217,884 11
Connell	Franklin.....	State Bank of Connell.....	1907	W. A. Anderson.....	C. B. Unger.....	15,000	10,948 02	132,133 88	173,067 32
Coulee City..	Grant.....	Coulee State Bank.....	1905	Geo. M. McDonald.....	E. W. Wilson.....	25,000	4,364 06	78,567 72	133,831 78
Coulee City..	Grant.....	*Farmers State Bank.....	1919	W. J. Isaak.....	T. H. Twining....	25,000	2,528 07	65,066 60	102,484 92
Coupeville ..	Island.....	*Bank of Commerce (Branch of Bank of Commerce Everett)		Daniel Kelleher	E. S. Bryan..... (Asst. Cashier)				
Creston	Lincoln.....	Creston State Bank.....	1902	F. A. Duncan.....	C. E. Funkhouser	25,000	8,941 29	104,806 90	108,839 19
Custer	Whatcom.....	Custer State Bank.....	1914	C. R. Behme.....	A. F. Stone.....	10,000	1,155 33	94,704 18	105,949 51
Davenport ..	Lincoln.....	*Lincoln County State Bank..	1901	J. W. Fry.....	Fred W. Moe.....	50,000	23,925 37	303,893 47	389,688 84
Deer Park....	Spokane.....	First State Bank.....	1907	O. F. Kelly.....	E. E. Wood.....	25,000	6,251 49	255,948 93	297,300 42
Dishman	Spokane.....	Apleway State Bank.....	1920	E. B. Crawford.....	G. A. Kaufman..	15,000	1,326 11	80,888 76	104,664 67
Dryden	Chelan.....	Dryden State Bank.....	1919	R. B. Field.....	D. B. Martin.....	20,000	2,001 31	88,964 71	90,966 02

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1923—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital	Surplus and Undivided Profits	Total Deposits	Total Resources
Duvall	King	Duvall State Bank	1912	Geo. Fowler	C. Beadon Hall	\$15,000	\$4,297 32	\$117,081 50	\$136,978 82
E. Stanwood	Snohomish	State Bank of East Stanwood	1910	Peter Henning	O. R. Amundson	15,000	16,436 04	225,005 03	237,031 07
Eatonville	Pierce	Eatonville State Bank	1913	F. M. Roberts	Jas. G. Raley	10,000	8,544 88	197,454 64	216,879 98
Edison	Skagit	Farmers and Merchants Bank	1906	N. B. Hannay	J. K. Hannay	12,000	6,613 79	98,516 36	117,780 06
Edmonds	Snohomish	State Bank of Edmonds	1907	G. E. Hanson	H. V. Allen	25,000	5,686 70	204,088 42	236,375 12
Edwall	Lincoln	Bank of Edwall	1902	J. K. McCormack	H. C. Baucroft	25,000	12,066 67	155,799 03	183,066 37
Elberton	Whitman	Elberton State Bank	1909	J. M. Seagle	J. L. Montzheimert	10,000	4,137 37	63,411 91	76,549 23
Elk	Spokane	Elk State Bank	1921	S. L. Coonrod	C. D. Rolfe	15,000	1,150 00	62,037 03	79,192 77
Ellensburg	Kittitas	*Farmers Bank	1905	R. Lee Barnes	J. O. Sterling	100,000	47,905 03	1,057,160 01	1,205,065 04
Elma	Grays Harbor	Bank of Elma	1907	A. D. Devonshire	E. L. France	25,000	23,844 57	520,552 97	598,397 54
Elma	Grays Harbor	Farmers & Lumbermen's Bank	1910	Henry McCleary	G. L. Babcock	20,000	5,000 00	246,026 34	275,194 14
Endicott	Whitman	The Bank of Endicott	1908	Isaac Neace	Louis Elliott	60,000	12,188 40	181,066 46	278,253 86
Entiat	Chelan	Entiat State Bank	1914	Wm. G. Hughes	W. D. Wilson	10,000	3,282 46	69,210 42	82,402 91
Everett	Snohomish	*Bank of Commerce	1900	Daniel Kelleher	E. C. Olson	100,000	30,337 56	1,535,306 67	1,825,004 08
Everett	Snohomish	*Bank of Commerce (Pine Street Branch)		Daniel Kelleher	E. C. Olson				
Everett	Snohomish	Citizens Bank and Trust Com- pany	1912	N. L. Thompson	F. L. Cooper	100,000	11,570 13	1,177,713 12	1,299,183 25
Everett	Snohomish	Everett Trust & Savings Bank	1902	Wm. C. Butler	W. M. Jenkins	25,000	26,006 97	783,738 62	841,888 08
Everson	Whatcom	Nooksack Valley State Bank	1906	Bernard Bollerud	H. P. Johnson	15,000	3,146 23	135,006 39	153,242 55
Fairfield	Spokane	Bank of Fairfield	1908	Henry Trede	O. E. Moss	25,000	12,068 10	301,159 70	333,246 80
Farmington	Whitman	*Bank of Farmington	1887	M. R. Fish	C. F. Kingle	25,000	12,233 72	192,747 24	229,990 94

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1922—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital	Surplus and Undivided Profits	Total Deposits	Total Resources
Ferndale	Whatcom.....	Citizens Bank of Ferndale.....	1919	A. V. A. Peterson.....	R. M. Johnson..	\$25,000	\$2,821 08	\$83,388 08	\$112,427 56
Friday H't'r.....	San Juan.....	The San Juan County Bank...	1893	Gene O. Gould.....	Cecil L. Carter..	35,000	19,894 24	446,084 61	501,096 29
Goldendale	Klickitat.....	Brooks and Company Bank.....	1914	John A. Miller.....	O. F. Kayser....	50,000	16,701 39	261,048 71	339,390 77
Goldendale	Klickitat.....	*State Bank of Goldendale.....	1904	L. T. Gillett.....	H. W. Loughary..	75,000	8,678 22	361,301 59	444,879 81
Granger	Yakima.....	Union Bank	1905	R. E. Pierce.....	W. M. Christensen	10,000	6,305 06	86,979 95	105,578 86
Granite Falls.....	Snohomish...	Granite Falls State Bank.....	1917	G. W. Anderson.....	Leo Wilson	15,000	430 26	125,089 40	140,589 66
Greenacres	Spokane.....	Fruitgrowers State Bank.....	1920	H. N. Fogle.....	J. M. Simmons..	15,000	883 95	45,580 79	61,414 74
Hamilton	Skagit.....	Hamilton State Bank.....	1914	H. A. Moore.....	O. E. Thompson..	10,000	3,082 17	88,155 62	101,237 79
Harrington	Lincoln.....	Harrington State Bank.....	1904	J. E. Russell.....	W. E. Shrader....	30,000	10,708 56	138,764 12	179,472 68
Hartline	Grant.....	Hartline State Bank.....	1903	H. T. Jones.....	R. S. Jones.....	25,000	12,259 37	71,212 96	126,884 15
Hillyard	Spokane.....	Citizens State Bank.....	1921	E. E. McGinnis.....	S. A. Anderson..	25,000	2,500 00	70,128 90	98,025 69
Hillyard	Spokane.....	Hillyard State Bank.....	1905	W. W. Cooper.....	H. O. Howe.....	25,000	23,733 61	538,927 97	642,661 58
Hogulam	Grays Harbor	*Lumbermen's Bank & Trust Company	1904	O. O. Gingrich.....	R. E. Dawdy....	100,000	45,469 24	1,212,897 42	1,358,763 28
Hunters	Stevens.....	Hunters Exchange State Bank.	1919	G. E. Cornwall.....	H. O. Cardle....	15,000	180 15	101,024 92	116,205 07
Ilwaco	Pacific.....	Southwestern Washington Bank	1911	P. L. Sindair.....	M. E. Sindair....	25,000	14,500 37	271,874 76	336,197 16
Ione	Pend Oreille..	Ione State Bank.....	1909	J. A. McIntyre.....	Ediz. Thompson..	15,000	4,533 71	182,059 79	201,593 50
Issaquah	King.....	Issaquah State Bank.....	1913	J. H. Peters.....	A. J. Peters.....	25,000	4,297 11	274,076 14	308,373 25
Johnson	Whitman.....	Farmers State Bank.....	1907	B. F. Druffel.....	W. O. Druffel....	10,000	2,500 00	85,167 41	97,667 41
Kahlotus	Franklin.....	Farmers State Bank.....	1917	E. F. Redd.....	G. F. Jackson....	15,000	3,575 54	37,612 06	72,688 30
Kalama	Cowlitz.....	The Kalama State Bank.....	1916	O. C. Ruckles.....	G. N. Campbell..	15,000	15,437 45	268,171 96	298,009 41

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1923—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital	Surplus and Undivided Profits	Total Deposits	Total Resources
Keno	Cowlitz	*Cowlitz Valley Bank	1921	W. Huntington	L. M. Cleck	\$30,000	\$14,386 03	\$56,047 10	\$401,364 16
Kennebec	Benton	American Security Bank	1916	F. J. Arnold	G. F. Carpenter	20,000	5,623 75	100,539 58	126,227 77
Kettle Falls	Stevens	Bank of Colville (Branch of Bank of Colville)		G. W. Peddycord	C. L. Baker				
Kirkland	King	Kirkland State Bank	1911	Glenn M. Johnson	Q. E. Lamberth	10,000	2,324 27	160,830 29	178,664 56
Kittitas	Kittitas	Kittitas State Bank	1911	Geo. W. Snodgrass	R. C. Grochow	25,000	4,731 25	49,865 23	82,680 53
La Center	Clarke	La Center State Bank	1911	F. F. Myers	C. A. Button	10,000	3,000 00	101,172 90	114,673 90
La Conner	Skagit	La Conner State Bank	1912	N. B. Hannay	W. S. Packard	25,000	20,675 07	234,063 09	238,228 76
La Crosse	Whitman	*First State Bank	1911	Al Camp	H. C. Johnson	60,000	42,224 85	237,750 53	404,665 38
La Crosse	Whitman	*Security State Bank	1914	J. B. Taggart	J. E. Moore	30,000	7,617 03	114,089 49	177,656 52
Lake Stevens	Snohomish	The Rucker Bank	1914	W. P. Bell	C. G. Cockburn	10,000	2,013 90	101,625 76	115,328 16
Lamont	Whitman	Lamont State Bank	1908	R. W. McCall	E. A. Shields	10,000	10,575 25	62,008 21	94,454 76
Langley	Island	Langley State Bank	1913	H. P. Jensen	A. S. Ryland	10,000	1,904 53	40,725 44	52,557 03
Latah	Spokane	Bank of Latah	1907	Wm. A. McEachern	A. L. Faler	15,000	3,019 12	74,679 29	92,698 41
Leavenworth	Chelan	Citizens State Bank	1920	W. L. Hale	D. H. Cameron	25,000	2,619 97	110,796 43	163,416 40
Leavenworth	Chelan	Leavenworth State Bank	1910	F. A. Sinclair	R. F. Taylor	25,000	15,707 74	568,210 31	609,221 01
Loomis	Okanogan	Okanogan State Bank (Branch of Okanogan State Bank, Riverside)		Hans Lund	C. H. Knoesher (Mgt.)				
Lyle	Klickitat	State Bank of Lyle	1911	L. H. Lawson	R. H. Oppock	12,500	4,049 96	64,220 46	89,780 42
Lyman	Skagit	Lyman State Bank	1912	W. M. Kirby	F. C. Fellows	10,000	2,537 90	104,304 61	129,842 51
Lynden	Whatcom	Peoples State Bank	1920	P. J. Van Hemert	Albert Kok	40,000	4,000 00	95,238 39	140,264 29
Mabton	Yakima	Community State Bank	1919	S. F. Ganders	I. E. Foss	25,000	3,289 09	65,363 34	119,545 13
Mabton	Yakima	The Mabton Bank	1904	A. T. Carlson	Earl Larrison	25,000	11,102 38	200,549 00	239,951 38

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1922—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital	Surplus and Undivided Profits	Total Deposits	Total Resources
Malden	Whitman	Farmers and Merchants State Bank.	1908	L. P. Robledo	R. E. Gullett	\$20,000	\$4,200 00	\$108,813 86	\$122,013 86
Marcus	Stevens	Guaranty State Bank	1910	Hugh Waddell	E. S. Moore	10,000	8,214 20	115,464 58	123,678 78
Marlin	Grant	Farmers Bank of Krupp	1907	John Erickson	Arthur M. Amende	10,000	8,585 09	80,362 64	113,887 73
Marysville	Snohomish	Marysville State Bank	1888	S. T. Smith	E. E. Colvin	25,000	8,477 81	338,571 22	388,911 53
McCleary	Grays Harbor	Bank of McCleary	1921	Henry McCleary	C. W. Bridgman	25,000	3,624 28	431,768 19	477,885 47
Metalline Falls	Pend Oreille	Metalline Falls State & Savings Bank.	1911	J. A. Neelands	A. W. Dressel	10,000	2,888 06	80,788 94	93,617 00
Millwood	Spokane	Spokane Valley State Bank	1920	W. A. Brazeau	R. K. Wheeler	20,000	2,865 09	115,904 01	138,769 70
Molton	Okanogan	Citizens State Bank	1922	R. A. McCoy	D. E. Leake	15,000	1,500 00	40,313 10	56,813 10
Molton	Okanogan	*Molton State Bank	1908	C. S. Barns	G. B. Avery	25,000	11,340 21	190,416 06	202,756 27
Montesano	Grays Harbor	Montesano State Bank	1907	A. D. Devonshire	W. H. France	50,000	70,738 95	1,140,555 91	1,261,292 86
Morton	Lewis	State Bank of Morton	1911	L. F. Phelps	H. S. Crothers	12,000	1,438 12	145,220 80	158,702 06
Moxee City	Yakima	Moxee State Bank	1914	L. H. Desmarais	J. E. McGrath	10,000	2,688 19	85,054 93	108,338 12
Naches	Yakima	Naches State Bank	1910	A. M. Otto	J. R. Reynolds	25,000	4,455 42	120,882 18	161,387 60
Napavine	Lewis	Napavine State Bank	1913	E. M. Underwood	P. A. Quist	10,000	1,407 56	59,177 42	70,584 98
Neppel	Grant	Moses Lake State Bank	1914	Daniel T. Cross	S. Mackenzie	10,000	3,500 00	51,987 61	77,987 61
Newport	Pend Oreille	Farmers State Bank	1919	Mike Fox, Sr.	Otto F. Mathiesen	25,000	3,223 18	144,987 22	178,190 40
Newport	Pend Oreille	Security State Bank	1908	G. W. Sutherland	A. M. Tourtelotte	25,000	20,733 05	546,900 95	592,852 30
Nooksack	Whatcom	Farmers & Merchants State Bank	1921	C. L. Stone	H. H. Merriam	15,000	446 83	56,687 12	72,343 95
North Bend	King	State Bank of North Bend	1913	W. C. Weeks	A. R. Mason	10,000	2,546 49	130,131 65	142,678 14
Northport	Stevens	Miners and Smelters Bank	1915	J. J. Day	J. B. Helman	10,000	14,694 90	233,468 28	268,163 78

* Member Federal Reserve System.

DIRECTORY OF STATES BANKS AND TRUST COMPANIES AT CLONE OF BUSINESS DECEMBER 31, 1923—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital	Surplus Undivided Profits	Total Deposits	Total Resources
Oakdale	Whitman	Commercial State Bank	1891	E. H. Hanford	H. W. Hanford	\$25,000	\$26,684 25	\$336,082 85	\$387,767 10
Oak Harbor	Island	Oak Harbor State Bank	1909	Robert Moody	J. M. Pratt	15,000	13,467 84	118,438 65	147,837 57
Oakville	Grays Harbor	Oakville State Bank	1909	W. T. Perkins	J. Frank Libby	10,000	8,741 25	194,303 19	148,134 44
Odessa	Lincoln	*Farmers and Merchants Bank	1915	L. G. Nuelson	Hy W. Ekeke	25,000	17,525 38	250,240 76	368,303 14
Okanogan	Okanogan	*Commercial Bank	1890	N. E. Whitworth	C. H. Yand	50,000	13,788 15	318,687 04	402,475 19
Olympia	Thurston	Security Bank and Trust Company	1920	Millard Lemon	W. H. Kroger	50,000	5,980 41	135,375 71	191,306 12
Omak	Okanogan	Citizens State Bank	1919	Soren Petersen	W. E. Weeks	25,000	6,100 00	175,217 36	231,317 86
Omak	Okanogan	Omak State Bank	1907	J. H. Sisk	John Scott	15,000	4,883 49	135,810 03	170,643 62
Opportunity		Opportunity State Bank	1919	O. F. Minch	C.A. Schureman, Jr	25,000	5,677 54	178,179 22	208,856 76
Oroville	Spokane	Bank of Oroville	1905	Eugene Hockett	S. C. Mitchell	15,000	387 09	47,566 12	73,392 08
Oroville	Okanogan	Union Title & Trust Company	1910	Eiton J. Rice	(Vice-President) J. B. Jones (Secretary)	34,000	400 00		34,535 50
Orting	Pierce	Orting State Bank	1913	W. J. Thompson	C. W. Van Scoyoc	10,000	4,463 76	162,717 22	177,892 61
Outlook	Yakima	Outlook State Bank	1908	W. H. Norman	H. F. Schroeder	10,000	3,341 42	64,601 42	79,162 84
Pasco	Franklin	Bank of Pasco	1906	J. B. Crain	E. W. Landt	50,000	14,705 74	365,728 32	445,334 06
Paterson	Okanogan	Methow Valley Bank	1911	E. F. Johnson	O. A. Johnson	20,000	5,025 03	96,063 69	121,991 72
Pe Ell	Lewis	Pe Ell State Bank	1914	H. W. Mund	E. Lee Dunlap	15,000	2,427 48	124,507 06	141,934 54
Pine City	Whitman	*Pine City State Bank	1914	A. J. Stone	Henry Smith	25,000	4,114 40	101,066 04	131,200 44
Plaza	Spokane	Bank of Plaza	1920	E. W. Wagner	O. E. Havens	15,000	1,500 00	38,422 47	54,922 47
Pomeroy	Garfield	Knettle State Bank	1914	N. D. Knettle	L. N. Knettle	50,000	12,132 97	492,061 66	554,194 63
Pomeroy	Garfield	*Pomeroy State Bank	1897	R. L. Rush	J. H. Brockman	50,000	183,211 84	1,105,491 70	1,339,103 63

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1922—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital	Surplus and Undivided Profits	Total Deposits	Total Resources
Port Angeles.	Clallam.....	Bank of Clallam County.....	1886	H. E. Lutz.....	S. J. Lutz.....	\$25,000	\$36,261 16	\$770,002 20	\$831,263 36
Port Angeles.	Clallam.....	Washington State Bank.....	1919	G. M. Lauridsen.....	J. C. Hansen.....	75,000	13,849 53	689,306 49	747,655 02
Port Orchard.	Kitsap.....	Kitsap County Bank.....	1908	Thomas Ross.....	F. E. Langer.....	20,000	11,009 97	302,604 68	335,019 51
Prescott	Walla Walla..	First State Bank.....	1904	J. D. Ankeny.....	M. B. Hill.....	50,000	383 38	109,448 67	101,778 35
Prosser	Benton.....	Citizens State Bank.....	1905	C. H. Pearl.....	Clay H. Pearl.....	50,000	14,755 87	348,445 16	428,201 03
Prosser	Benton.....	Prosser State Bank.....	1902	Harry Osterle	R. E. Wise.....	40,000	22,615 00	431,348 03	404,283 49
Pullman	Whitman.....	*Pullman State Bank.....	1892	E. Maguire (Vice President)	J. N. Scott.....	37,500	22,270 86	508,572 76	615,743 02
Puyallup	Pierce.....	*Citizens State Bank.....	1908	Geo. W. Edgerton.....	W. A. Miller.....	50,000	9,289 91	607,554 59	756,824 50
Puyallup	Pierce.....	*Puyallup State Bank.....	1906	J. S. Alepaugh.....	J. M. Jones.....	50,000	2,535 78	637,192 71	689,718 49
Quincy	Grant.....	Quincy Valley State Bank.....	1913	R. C. Wightman.....	Opal Wightman..	10,000	4,086 28	106,106 36	130,550 50
Raymond	Pacific.....	Willapa Harbor State Bank...	1908	H. W. MacPhail.....	E. E. Collett.....	50,000	28,092 06	830,333 36	918,126 02
Reardan	Lincoln.....	*Farmers State Bank.....	1909	John Mahrt	E. G. Ahrens.....	50,000	28,183 22	286,023 73	373,816 95
Renton	King.....	*Citizens Bank of Renton.....	1909	R. W. Gilham.....	J. W. Harries.....	25,000	6,769 21	551,195 56	582,064 77
Renton	King.....	*Renton State Bank.....	1919	Adolph Bronson	J. T. Wilkins.....	25,000	6,096 94	224,765 99	250,772 97
Republic	Ferry.....	Ferry County State Bank.....	1904	P. H. Walsh.....	Jos. L. Walsh.....	25,000	15,084 00	173,970 62	214,064 62
Richland	Benton.....	Security State Bank.....	1914	A. C. Amon.....	A. L. Nelson.....	20,000	5,019 76	147,767 83	172,987 59
Ridgefield	Clarke.....	Ridgefield State Bank.....	1910	Chas. H. Greely.....	H. C. Cornell.....	25,000	10,000 00	138,107 16	190,706 53
Ritzville	Adams.....	American State Bank.....	1904	C. H. Clodius.....	J. F. Lansing.....	75,000	54,416 20	440,064 03	570,070 92
Ritzville	Adams.....	*Ritzville State Bank.....	1921	W. H. Martin.....	V. A. Chargois..	25,000	3,810 06	171,206 45	215,024 50
Riverside	Okanogan.....	Okanogan State Bank.....	1908	Hans Lund	Arthur Lund	25,000	20,000 00	161,688 52	206,688 52
Rockford	Spokane.....	*Farmers & Merchants Bank...	1906	D. E. Crowley.....	Rosa Kennedy ..	25,000	4,784 12	137,102 42	106,040 54

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1922—(Continued.)

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital	Surplus and Undivided Profits	Total Deposits	Total Resources
Rockford	Spokane	Rockford State Bank	1919	I. N. Graham	Walter S. Hurdl.	\$25,000	\$1,353.50	\$71,248.76	\$113,482.26
Rosalia	Whitman	*Bank of Rosalia	1908	A. J. Calhoun	E. W. Wagner	25,000	12,516.92	271,233.12	325,589.28
Rodlyn	Kittitas	Cle Elum State Bank (Branch of Cle Elum State Bank)		Frank Carpenter	Joseph Smith				
Roy	Pierce	Roy State Bank	1908	Wm. T. Perkins	E. S. Emigh	10,000	5,210.31	114,422.99	131,663.30
Ruff	Grant	Ruff State Bank	1911	F. E. Weston	F. R. Amende	10,000	5,125.00	49,593.27	80,601.77
Seattle	King	American Savings Bank & Trust Co.	1901	J. P. Gieson	John K. Bush	600,000	100,000.00	2,195,188.95	2,941,176.40
Seattle	King	The Bank for Savings	1907	Daniel Keltner	W. H. Crowther	400,000	33,713.24	867,064.96	1,300,768.12
Seattle	King	Canadian Bank of Commerce	1900	A. O. Steven (Mgr.)	O. R. Rolls (Accountant)	200,000	5,776.73	4,815,916.82	5,103,392.90
Seattle	King	Continental Mutual Savings Bank	1922	D. G. Vuetch	Wm. A. Sullivan (Secretary)		5,211.86	70,698.83	82,907.48
Seattle	King	Green Lake State Bank	1907	L. K. Lear	J. E. Hamlin	25,000	10,416.46	453,298.86	488,620.34
Seattle	King	Japanese Commercial Bank	1907	M. Furiya	S. Kawai (Asst. Cashier)	100,000	100,929.07	1,698,323.72	1,899,352.70
Seattle	King	King County State Bank	1913	J. F. Rauling	V. J. Rouillon	70,000	13,860.34	389,569.90	483,450.24
Seattle	King	Oriental American Bank	1905	M. Furiya	H. Hasegawa	40,000	12,770.28	561,361.25	614,188.90
Seattle	King	Peoples Savings Bank	1898	E. C. Neufelder	Jos. T. Greenleaf	100,000	208,647.09	4,116,158.81	4,435,276.59
Seattle	King	Queen City Bank	1922	L. V. Peek	W. J. Speer	50,000	2,903.02	61,026.84	113,934.86
Seattle	King	Rainier Valley State Bank	1910	S. T. Toby	T. S. Toby	25,000	4,010.93	371,355.60	341,989.67
Seattle	King	Seattle Title Trust Company	1905	Worral Wilson	A. G. Schroeder (Treasurer)	500,000	101,356.40		1,044,689.92
Seattle	King	Sumitomo Bank of Seattle	1919	K. Sumitomo	K. Hoshii	200,000	31,488.96	898,708.84	1,198,203.82
Seattle	King	United States Trust Company	1900	Samuel Hill	J. C. Potter	500,000	1,000,000.00		1,500,000.00
Seattle	King	Washington Mutual Savg Bank (Inc. 1889 as Washington Savings & Loan Ass'n)		R. R. Frazer	W. S. Darrow		482,460.91	30,124,279.94	30,679,696.04

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1922—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital	Surplus and Undivided Profits	Total Deposits	Total Re-sources
Seattle	King	West Seattle State Bank	1913	A. O. Thompson	C. B. Starks	\$12,000	\$3,002 29	\$304,767 87	\$319,880 16
Sedro Woolley	Skagit	C. E. Bingham & Co. State Bank	1912	C. E. Bingham	Wm. T. West	50,000	28,563 92	889,611 17	989,175 09
Selah	Yakima	*Selah State Bank	1910	Elmer Dahlin	M. J. Frelmuth	30,000	10,967 73	256,207 11	307,164 84
Sequim	Clallam	State Bank of Sequim	1910	L. J. Bigelow	R. W. Schumacher	25,000	4,763 93	205,839 12	227,234 20
Shelton	Mason	State Bank of Shelton	1903	M. E. Reed	C. I. Pritchard	25,000	73,200 00	1,006,637 80	1,107,670 90
Silvana	Snohomish	State Bank of Silvana	1919	John Furness	O. A. Martine	15,000	1,500 00	66,255 49	92,755 49
Silverdale	Kitsap	Silverdale State Bank	1919	C. F. Greaves	R. E. Gordon	15,000	2,494 95	54,138 48	71,633 43
Skamokawa	Wahkiakum	Skamokawa State Bank	1920	Gordon G. Weist	J. Ivan Wilson	15,000	5,417 76	118,967 33	139,385 09
Snohomish	Snohomish	Commercial Bank of Snohomish County	1908	Herman Friese	E. G. Startup	25,000	192 54	220,022 72	246,130 62
Snoqualmie	King	State Bank of Snoqualmie	1919	J. H. Peters	W. L. Peters	15,000	288 42	127,291 27	142,549 60
South Bend	Pacific	*Pacific State Bank	1906	Joseph G. Helm	L. W. Homan	100,000	20,706 65	908,749 11	1,024,455 76
Spangle	Spokane	State Bank of Spangle	1906	Will Starkey	O. W. Newlon	15,000	2,000 00	141,869 39	158,899 39
Spokane	Spokane	The American Bank	1908	Clyde Johnson	C. R. Dahn	100,000	51,467 98	1,601,985 49	1,846,453 47
Spokane	Spokane	Bank of Montreal	1903	G. A. C. Weir (Mgr.)		100,000	1,686 96	1,655,421 94	1,757,107 92
Spokane	Spokane	Farmers & Merchants Bank	1904	C. P. Larson	J. T. Nelson	50,000	8,263 92	251,196 35	324,460 27
Spokane	Spokane	Lincoln Trust Company	1916	M. E. Hay	C. D. Robinson (Secretary)	100,000	9,105 20		684,572 83
Spokane	Spokane	Security State Bank	1906	E. W. Edgington	A. D. Davis	25,000	49,966 83	861,771 68	940,929 27
Spokane	Spokane	*Spokane & Eastern Trust Co.	1890	R. L. Rutter	J. L. Campbell (Secretary)	1,000,000	421,458 38	9,359,848 46	10,890,288 63
Spokane	Spokane	Spokane State Bank	1907	Milton Nussbaum	A. H. Sawins, Jr.	50,000	11,167 80	233,809 57	354,977 37
Spokane	Spokane	Union Park Bank	1906	A. W. Lindsay	E. R. Anderson	25,000	16,113 30	439,734 20	465,430 70

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSING OF BUSINESS DECEMBER 31, 1929—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital	Surplus and Undivided Profits	Total Deposits	Total Resources
Spokane	Spokane	Union Trust Co. of Spokane	1907	W. J. Komers	A. S. Blum (Treasurer)	\$200,000	\$128,418 27	\$122,719 08	\$492,947 50
Spokane	Spokane	Wall Street Bank	1908	Gust Pearson	G. H. Pearson	25,000	1,204 24	240,942 63	267,250 37
Spokane	Spokane	*Washington Trust Company	1902	M. B. Connelly	Frank J. Guse	200,000	73,085 00	1,474,913 50	1,758,548 50
Sprague	Lincoln	*Farmers State Bank	1915	W. H. Vent	August Wilt	25,000	3,988 02	69,009 40	101,837 42
Springdale	Stevens	Farmers & Merchants Bank	1908	C. W. Winters	*Chas. O. Snapp	10,000	3,515 61	97,614 82	111,130 43
Stanwood	Snohomish	*Bank of Stanwood	1904	C. W. Brokaw	O. E. Thompson	25,000	25,819 94	480,893 73	537,863 06
Starbuck	Columbia	Bank of Starbuck	1906	W. E. Sprout	M. C. Zintheo	25,000	17,138 25	88,734 12	131,547 37
Step toe	Whitman	Step toe State Bank	1911	Richard Hall	L. H. Stalret	25,000	7,848 71	66,523 91	107,372 62
St. John	Whitman	*Farmers State Bank	1914	F. A. Davis	H. O. Conn	40,000	16,013 27	196,146 28	232,169 55
Stevenson	Skamania	Bank of Stevenson	1907	Geo. F. Christensen	Eva L. York	25,000	3,084 89	306,088 31	334,173 20
Sultan	Snohomish	Citizens Bank of Sultan	1910	G. G. Startup	Wm. Campbell	10,000	6,547 12	213,318 02	230,492 32
Sumas	Whatcom	Garrison Bros. State Bank	1910	A. Schumacher	F. S. Garrison	40,000	6,120 53	210,013 56	258,974 45
Sumner	Pierce	Farmers State Bank	1916	Chas. P. Jenks	R. P. Finney	25,000	6,909 68	522,916 00	554,825 38
Tacoma	Pierce	North Pacific Bank	1906	Peter Wallerich	B. M. Wallerich (Vice-President)	25,000	25,000 00	659,445 39	734,445 39
Tacoma	Pierce	*Puget Sound Bank & Trust Company	1890	H. N. Tinker	W. W. Newschwander	340,000	45,110 56	2,527,181 33	3,036,400 22
Tacoma	Pierce	Tacoma Savings Bank and Trust Company	1913	Chas. H. Hyde	A. A. Miller	200,000	.....	.....	318,574 75
Tekoa	Whitman	*Citizens State Bank	1904	A. B. Willard	F. C. Poole	25,000	15,043 70	280,650 22	330,694 01
Tekoa	Whitman	*Tekoa State Bank	1902	W. A. Mosler	O. D. McKeehen	30,000	24,152 95	340,883 45	395,016 40
Tenino	Thurston	Citizens Bank of Tenino	1914	H. L. Barclay	L. H. Hubbard	10,000	2,530 48	156,869 87	169,400 35
Thornton	Whitman	Comerys, Hanford & Miller Bank	1914	H. W. Hanford	Ralph Comerys	15,000	12,588 14	119,741 55	147,324 60

* Member Federal Reserve System.

DIRECTORY OF STATE BANKS AND TRUST COMPANIES AT CLOSE OF BUSINESS DECEMBER 31, 1922—Continued.

Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital	Surplus and Undivided Profits	Total Deposits	Total Resources
Teton	Yakima	Tieton State Bank	1919	D. W. Morthland	B. H. Frederiek	\$15,000	\$1,055 01	\$39,193 28	\$99,748 29
Toledo	Lewis	Toledo State Bank	1909	V. R. Buckmaster	Jos. M. Sommer	10,000	2,891 16	130,477 71	142,868 87
Tonasket	Okanogan	Tonasket State Bank	1917	F. J. May	R. A. Nixon (Vice-President)	30,000	5,388 86	139,639 69	174,968 84
Toppenish	Yakima	*Central Bank of Toppenish	1910	H. M. Gilbert	H. B. Miller	50,000	39,219 98	273,203 91	362,423 84
Toppenish	Yakima	*The Traders Bank	1908	J. D. Cornett	W. S. Doran	25,000	20,012 04	404,402 04	440,504 08
Touche	Walla Walla	Touche State Bank	1914	H. H. Hanson	O. L. Renn	15,000	4,376 96	112,355 45	131,744 92
Twisp	Okanogan	Commercial Bank	1909	Henry Peterson	J. S. Allen	35,000	11,514 44	161,915 52	200,580 41
Uniontown	Whitman	*Farmers State Bank	1908	Chas. A. Button	W. T. Lambdin, Jr	25,000	7,607 29	175,974 58	208,626 67
Vader	Lewis	Little Falls State Bank	1911	R. H. Campbell	A. N. Cheney	10,000	1,911 81	113,092 52	125,004 33
Valley	Stevens	Security State Bank	1917	M. Kulzer	J. A. Raftis	15,000	3,080 31	100,360 00	119,936 22
Valleyford	Spokane	Community State Bank	1916	C. P. Thomas	C. H. Tart	15,000	4,256 35	72,166 76	97,623 11
Vancouver	Clarke	American Security Bank	1918	O. Jorgen Olson	W. E. Smith	50,000	4,839 60	364,071 95	418,901 55
Vancouver	Clarke	Washington Exchange Bank	1912	Lloyd DuBois	O. F. Zumsteg	50,000	28,547 93	708,443 05	781,801 58
Vashon	King	Vashon State Bank	1909	T. Hansen	C. F. Van Olinda	15,000	7,634 66	146,037 84	169,160 00
Waitsburg	Walla Walla	Exchange Bank	1904	M. Zuger, Sr.	H. P. Petersen	50,000	25,436 83	229,364 96	371,801 79
Walla Walla	Walla Walla	*Farmers & Merchants Bank	1889	Allen H. Reynolds	H. C. Johnson	200,000	40,008 22	1,069,205 92	1,396,424 64
Walla Walla	Walla Walla	*Peoples State Bank	1911	H. H. Marshall	W. H. Tharp	100,000	56,274 91	1,492,039 15	1,689,214 06
Walla Walla	Walla Walla	Union Tr. Co. of Walla Walla	1919	J. O. Cunningham	Margaret Upton	100,000	13,066 33	84,460 00	210,077 99
Wapato	Yakima	Union State Bank	1919	W. N. Luby	Lon Boyle	50,000	5,000 00	138,018 77	168,018 77
Warden	Grant	Warden State Bank	1908	N. Burkholtz	W. D. Beck	10,000	4,713 00	22,694 51	46,787 90
Washougal	Clarke	Clarke County Bank	1907	C. M. Kepp	T. S. Kepp	15,000	9,148 12	198,063 09	212,234 81

* Members Federal Reserve System.

Supervisor of Banking

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Town	County	NAME OF BANK OR TRUST COMPANY	Year Inc.	President	Cashier	Capital	Surplus and Undivided Profits	Total Deposits	Total Resources
Waterville	Douglas	Douglas County Bank	1904	M. E. Lea	C. S. Valentine	\$100,000	\$32,000 00	\$55,084 64	\$32,088 74
Waverly	Spokane	Waverly Exchange Bank	1908	F. Klenbaum	R. M. Darknell	10,000	2,073 81	66,467 43	78,541 24
Wenatchee	Chelan	*Columbia Valley Bank	1894	Guy C. Browne	Chas. E. Owens	100,000	51,412 50	1,401,970 57	1,556,091 42
Wenatchee	Chelan	*Commercial Bank & Trust Company	1902	F. W. Shultz	W. D. Shultz	100,000	54,612 19	1,298,085 93	1,450,561 16
Wenatchee	Chelan	Wenatchee Valley Bank	1919	F. D. Case	M. J. Flynn	50,000	3,471 92	407,112 16	460,584 08
White Bluffs	Benton	First Bank of White Bluffs	1909	Geo. Kincaid	W. J. Kincaid	10,000	4,511 39	104,363 71	118,894 10
White Salmon	Klickitat	Columbia State Bank	1916	G. A. Read	H. L. Olaterbos	25,000	13,037 19	277,856 04	316,498 23
White Swan	Yakima	White Swan Bank	1916	C. E. Rehnig	M. F. Rehnig	10,000	2,315 64	27,588 14	40,908 78
Wilbur	Lincoln	Farmers State Bank	1919	J. F. Kunz	L. J. Esslinger	25,000	7,469 41	97,561 00	130,060 41
Wilbur	Lincoln	*State Bank of Wilbur	1912	J. McPherson	G. Thompson	50,000	16,711 54	402,319 87	509,031 41
Wilkeson	Pierce	First Bank of Wilkeson	1908	A. C. Marconier	H. Robert Nelson	15,000	2,658 75	98,325 97	115,984 72
Wilson Creek	Grant	Wilson Creek State Bank	1913	Hans Thomsen	D. F. Mordhorst	15,000	7,989 32	140,149 21	166,368 11
Winlock	Lewis	State Bank of Winlock	1910	H. J. Maury	F. R. Nees	25,000	5,796 30	292,355 30	323,151 60
Winona	Whitman	Bank of Winona	1907	W. C. Morrow	C. K. Bell	15,000	10,227 80	40,251 53	79,829 33
Winthrop	Okanogan	Farmers State Bank	1915	David Anderson	T. J. Prewitt	10,000	4,066 31	72,359 96	86,326 27
Woodland	Owllitz	Woodland State Bank	1907	L. N. Plamondon	G. F. Plamondon	25,000	7,875 67	278,292 08	323,485 40
Yacolt	Clarke	First State Bank	1910	O. Jorgen Olson	Martin Olus	10,000	6,080 88	170,821 06	186,910 94
Yakima	Yakima	*Commercial Bank of Yakima	1919	F. Bartholet	J. T. Hedger	100,000	21,406 53	561,546 80	683,043 33
Yakima	Yakima	Guaranty Trust Company	1919	W. L. Steinhew	F. Carlson	125,000	28,305 29	.....	159,180 29
Yakima	Yakima	Yakima Trust Company	1906	H. C. Lucas	(Accountant) Joe L. Clift	100,000	43,212 70	1,248,312 57	1,392,484 71
Yakima	Yakima	*Yakima Valley Bank	1902	O. A. Fechter	Chas. Heath	200,000	52,256 42	1,340,741 89	1,599,160 53
Zillah	Yakima	*Zillah State Bank	1919	Chas. E. Durr	V. M. Pike	25,000	1,115 54	50,511 08	76,026 62

* Member Federal Reserve System.

ANNUAL REPORT.

Combined Statement of Earnings per Thousand Dollars of Invested or Controlled Funds of 270 State Banks and Trust Companies During the Year 1922, and Their Distribution.

CONTROLLED OR INVESTED FUNDS.

Capital	\$13,658,500 00
Surplus and undivided profits	5,538,682 96
Reserves for taxes	866,330 04
	<hr/>
Average deposits (five calls)	\$19,568,513 00
Average bills payable (five calls)	111,975,543 95
	<hr/>
Total controlled funds	\$133,304,810 57

GROSS EARNINGS FOR YEAR, \$8,629,643.97.

Equal to \$64.74 per Thousand Dollars of Controlled Funds.

Distributed as follows

Salaries	\$2,514,831 67	Per Thousand Dollars	
Taxes	580,912 60	Equal to	\$18 86
Rent	203,047 35	Equal to	4 36
Other expenses	1,226,726 11	Equal to	1 52
	<hr/>	Equal to	9 21
Total expense	\$4,525,517 73	Equal to	\$33 95
Interest paid	2,288,018 84	Equal to	17 17
Depreciation	86,054 62	Equal to	64
	<hr/>		
Total operating cost	\$6,899,591 19	Equal to	\$51 76
Losses	1,368,805 29	Equal to	10 27
Net earnings	861,247 49	Equal to	2 71
	<hr/>		
Total	\$8,029,643 97	Equal to	\$64 74

(The Mutual Savings Banks and the Spokane Branch of the Bank of Montreal are not included in the above figures.)

DIRECTORY OF NATIONAL BANKS IN WASHINGTON AT CLOSE OF BUSINESS DECEMBER 29, 1922.

Town	County	NAME OF BANK	President	Cashier	Capital	Surplus and Undivided Profits	Deposits	Total Resources
Aberdeen....	Grays Harbor	Aberdeen National Bank.....	Chas. Albertson.....	Norman J. Bruen.....	\$100,000	\$85,000	\$1,000,000	\$1,141,000
Auburn.....	King.....	First National Bank.....	W. T. Behue.....	F. T. Jenks.....	50,000	85,000	775,000	866,000
Auburn.....	King.....	Auburn National Bank.....	A. O. MacCallum.....	S. W. Brown.....	50,000	19,000	405,000	474,000
Bellingham....	Whatcom....	American National Bank.....	I. J. Adair.....	B. T. Drake.....	100,000	115,000	1,213,000	1,428,000
Bellingham....	Whatcom....	Bellingham National Bank.....	Victor A. Roeder.....	F. F. Handschy.....	200,000	383,000	2,482,000	3,144,000
Bellingham....	Whatcom....	First National Bank.....	E. W. Purdy.....	Alex. M. Muir.....	300,000	405,000	3,350,000	4,060,000
Bellingham....	Whatcom....	Northwestern National Bank.....	H. B. Paige.....	R. P. Loomis.....	100,000	49,000	1,400,000	1,574,000
Bremerton....	Kitsap.....	First National Bank.....	James D. Hoge.....	Ross Black.....	100,000	33,000	1,051,000	1,214,000
Brewster.....	Okanogan....	First National Bank.....	J. L. Goehry.....	Fred D. Rke.....	25,000	11,000	90,000	154,000
Burlington....	Skagit.....	Burlington National Bank.....	Chas. Callahan.....	Stanley A. Starr.....	25,000	12,000	219,000	286,000
Burlington....	Skagit.....	First National Bank.....	Chas. Knutzen.....	E. L. Wilson.....	25,000	10,000	171,000	212,000
Camas.....	Clarke.....	First National Bank.....	O. F. Johnson.....	Roy L. Storms.....	50,000	21,000	523,000	644,000
Camp Lewis....	Pierce.....	The Army Bank of Camp Lewis.....	J. T. Gregory.....	W. E. Wheeler.....	25,000	18,000	287,000	330,000
Chehalis.....	Lewis.....	First National Bank.....	D. W. Noble.....	C. F. Anderson.....	50,000	38,000	741,000	803,000
Cheney.....	Spokane....	National Bank of Cheney.....	F. M. Martin.....	N. A. Rolfe.....	25,000	7,000	191,000	248,000
Cheney.....	Spokane....	Security National Bank.....	W. J. Sutton.....	R. H. Macartney.....	25,000	29,000	464,000	562,000
Chewelah.....	Stevens.....	First National Bank.....	F. L. Reinsohl.....	W. A. Johnson.....	25,000	16,000	270,000	336,000
Clarkston....	Asotin.....	First National Bank.....	W. M. Duthie.....	H. Elliott.....	50,000	13,000	319,000	405,000
Cle Elum.....	Kittitas....	First National Bank.....	W. E. Keehl.....	J. C. Beeson.....	25,000	25,000	590,000	642,000
Colfax.....	Whitman....	Colfax National Bank.....	Dolph Goodridge.....	Harold Davis.....	300,000	69,000	1,206,000	1,775,000

DIRECTORY OF NATIONAL BANKS IN WASHINGTON AT CLOSE OF BUSINESS DECEMBER 29, 1922—Continued.

Town	County	NAME OF BANK	President	Cashier	Capital	Surplus and Undivided Profits	Deposits	Total Resources
Coffax.....	Whitman....	Farmers National Bank.....	F. B. Stravens.....	Ira M. Camp.....	\$100,000	\$128,000	\$1,215,000	\$1,609,000
Colville.....	Stevens.....	First National Bank.....	Hugh Waddell.....	A. L. Rogers.....	60,000	27,000	608,000	754,000
Conway.....	Skagit.....	First National Bank of Conway.	John S. Finstad.....	A. Garborg.....	25,000	6,000	140,000	126,000
Davenport....	Lincoln.....	Davenport National Bank.....	J. A. Schiller.....	R. E. Anderson...	100,000	20,000	683,000	941,000
Dayton.....	Columbia....	Broughton National Bank.....	J. L. Dumas.....	S. Zeno Varner...	100,000	80,000	355,000	637,000
Dayton.....	Columbia....	Columbia National Bank.....	J. D. Ankeny.....	Geo. W. Jackson...	100,000	178,000	887,000	1,330,000
Ellensburg...	Kittitas....	National Bank of Ellensburg...	E. H. Snowden.....	S. S. Nesbit.....	50,000	15,000	298,000	405,000
Ellensburg...	Kittitas....	Washington National Bank.....	J. H. Smithson.....	W. C. Fudge.....	100,000	37,000	1,161,000	1,368,000
Enumclaw....	King.....	Enumclaw National Bank.....	B. R. Kibler.....	J. W. Davis.....	50,000	19,000	416,000	480,000
Enumclaw....	King.....	First National Bank.....	A. O. Johansen.....	S. B. Ladromboise.	60,000	11,000	598,000	688,000
Ephrata.....	Grant.....	First National Bank.....	G. E. Sanderson.....	L. A. Nixon.....	25,000	.....	99,000	124,000
Everett.....	Snohomish..	First National Bank.....	Wm. C. Butler.....	J. A. Morway.....	250,000	229,000	7,683,000	8,583,000
Everett.....	Snohomish..	Security National Bank.....	W. Neal Winter.....	Theo. H. Bowden..	150,000	80,000	896,000	1,126,000
Ferndale....	Whatcom....	First National Bank.....	Perry Hood.....	E. R. Campbell...	25,000	14,000	395,000	434,000
Garfield.....	Whitman....	Garfield National Bank.....	G. W. Nye.....	J. E. Miller.....	28,000	9,000	74,000	166,000
Garfield.....	Whitman....	State National Bank.....	A. P. Johnson.....	E. C. Johnson, Jr.	50,000	23,000	246,000	354,000
Goldendale...	Klickitat...	The National Bank of Goldendale	O. T. Camplan.....	C. E. Crooks.....	50,000	5,000	195,000	260,000
Grandview...	Yakima.....	First National Bank.....	G. M. Chase.....	A. L. Thiele.....	25,000	13,000	352,000	390,000
Harrington...	Lincoln.....	First National Bank.....	J. L. Ball.....	R. S. Reid.....	50,000	17,000	218,000	499,000
Hillyard.....	Spokane....	First National Bank.....	W. S. Brant.....	H. B. Sneed.....	25,000	20,000	405,000	535,000

DIRECTORY OF NATIONAL BANKS IN WASHINGTON AT CLOSE OF BUSINESS DECEMBER 29, 1922—Continued.

Town	County	NAME OF BANK	President	Cashier	Capital	Surplus and Undivided Profits	Deposits	Total Resources
Hoquiam....	Grays Harbor	First National Bank.....	F. G. Foster.....	A. G. Rockwell.....	\$100,000	\$280,000	\$3,142,000	\$3,422,000
Kelso.....	Cowlitz	First National Bank.....	G. L. Buland.....	C. C. Bashor.....	50,000	25,000	1,137,000	1,212,000
Kennewick....	Benton.....	First National Bank.....	L. E. Johnson.....	E. C. Tweet.....	50,000	44,000	523,000	617,000
Kent.....	King.....	First National Bank.....	Annie F. Morrill.....	J. A. Oliver.....	50,000	29,000	551,000	630,000
Kent.....	King.....	Kent National Bank.....	W. H. Overlock.....	Chas. R. Oley.....	40,000	21,000	398,000	459,000
Kirkland.....	King.....	The First National Bank.....	Glenn M. Johnson.....	O. S. Penney.....	25,000	3,000	129,000	157,000
Lind.....	Adams.....	First National Bank.....	H. E. Gritman.....	H. S. Shead.....	35,000	23,000	184,000	238,000
Lynden.....	Whatcom.....	First National Bank of Lynden..	P. M. Serrurier.....	W. B. Vandergrind	50,000	22,000	545,000	617,000
Medical Lake	Spokane.....	First National Bank.....	W. R. Cunningham, Jr.	B. W. Hughes.....	25,000	14,000	231,000	266,000
Monroe.....	Snohomish..	First National Bank.....	E. M. Stephens.....	Roy W. Jellison.....	25,000	8,000	446,000	480,000
Monroe.....	Snohomish..	Monroe National Bank.....	C. F. Elwell.....	Whit. H. Clark.....	25,000	9,000	263,000	322,000
Montesano...	Grays Harbor	Montesano National Bank.....	D. T. Coleman.....	Roger Hughes.....	50,000	10,000	383,000	443,000
Mt. Vernon...	Skagit.....	First National Bank.....	N. J. Moldstad.....	G. B. Grace.....	100,000	54,000	1,104,000	1,308,000
Mt. Vernon...	Skagit.....	Mt. Vernon National Bank.....	A. Lullman.....	B. L. Davis.....	50,000	11,000	498,000	549,000
Mt. Vernon...	Skagit.....	Skagit National Bank.....	Geo. D. McLean.....	Frank O. Pickering	50,000	10,000	410,000	470,000
Oakdale.....	Whitman....	National Bank of Oakdale.....	F. A. Davis.....	J. Weston Martin...	25,000	11,000	180,000	216,000
Odessa.....	Lincoln.....	First National Bank of Odessa..	G. W. Finney.....	A. M. Michaelson...	40,000	14,000	539,000	593,000
Okanogan....	Okanogan...	First National Bank.....	Harry J. Kerr.....	H. Gordon Kerr....	50,000	18,000	351,000	419,000
Olympia.....	Thurston....	Capital National Bank.....	O. J. Lord.....	W. H. Brackett....	100,000	235,000	2,341,000	2,776,000
Olympia.....	Thurston....	Olympia National Bank.....	O. M. Green.....	E. M. McCroskey...	100,000	71,000	1,001,000	1,302,000

DIRECTORY OF NATIONAL BANKS IN WASHINGTON AT CLOSE OF BUSINESS DECEMBER 29, 1922—Continued.

Town	County	NAME OF BANK	President	Cashier	Capital	Surplus and Undivided Profits	Deposits	Total Resources
Oroville.....	Okanogan....	First National Bank.....	F. V. Covert.....	G. L. Armstrong...	\$50,000	\$12,000	\$248,000	\$302,000
Palouse.....	Whitman....	Farmers National Bank.....	A. L. Maxwell.....	A. P. Murray.....	50,000	10,000	199,000	376,000
Palouse.....	Whitman....	Security National Bank.....	J. K. McCormack.....	M. S. McPherson...	50,000	18,000	446,000	514,000
Pasco.....	Franklin....	First National Bank.....	Robert Jahnke.....	Alfred E. Puchner.	50,000	29,000	598,000	713,000
Pomeroy.....	Garfield....	Farmers National Bank.....	R. D. Williams.....	Roy Robinson.....	50,000	8,000	191,000	295,000
Port Angeles..	Clallam....	First National Bank.....	Alstin Fairservice...	Roy S. Jensen.....	75,000	22,000	752,000	871,000
Pt Townsend..	Jefferson....	First National Bank.....	Jas. G. McCurdy.....	C. J. Flint.....	75,000	48,000	1,359,000	1,494,000
Poulsbo.....	Kitsap.....	First National Bank.....	Otto N. Strlek.....	I. Tolonen.....	25,000	16,000	314,000	365,000
Pullman.....	Whitman....	First National Bank.....	M. W. Whitlow.....	F. O. Forrest.....	75,000	55,000	788,000	1,149,000
Raymond.....	Pacific.....	First National Bank.....	Frank Nixon.....	Fred Eichner.....	100,000	29,000	452,000	629,000
Reardan.....	Lincoln....	Reardan National Bank.....	H. G. Burns.....	C. S. Zeimantz.....	50,000	35,000	417,000	552,000
Redmond.....	King.....	First National Bank.....	F. M. Roberts.....	C. A. Shinnstrom...	25,000	12,000	329,000	363,000
Ritzville.....	Adams.....	First National Bank.....	O. H. Greene.....	F. H. Haupt.....	100,000	50,000	565,000	802,000
Rosalia.....	Whitman....	Whitman County National Bank.	F. J. Wilmer.....	W. O. Palmer.....	50,000	32,000	443,000	590,000
Seattle.....	King.....	Bank of California, N. A.....	Branch of San Francisco		200,000	22,000	7,944,000	11,533,000
Seattle.....	King.....	Dexter Horton National Bank...	N. H. Latimer.....	H. L. Merritt.....	1,600,000	988,000	20,376,000	22,962,000
Seattle.....	King.....	First National Bank.....	M. A. Arnold.....	A. R. Truax.....	500,000	536,000	12,355,000	13,788,000
Seattle.....	King.....	Marine National Bank of Seattle	John E. Price.....	A. Brygger.....	300,000	134,000	4,974,000	5,338,000
Seattle.....	King.....	The Metropolitan National Bank	H. C. Henry.....	G. C. Morrill.....	300,000	318,000	5,123,000	5,943,000
Seattle.....	King.....	National Bank of Commerce.....	M. F. Backus.....	Ira W. Belle.....	1,000,000	1,064,000	19,511,000	22,522,000

DIRECTORY OF NATIONAL BANKS IN WASHINGTON AT CLOSE OF BUSINESS DECEMBER 29, 1922—Continued.

Town	County	NAME OF BANK	President	Cashier	Capital	Surplus and Undivided Profits	Deposits	Total Resources
Seattle.....	King.....	National City Bank.....	J. W. Maxwell.....	H. G. Hotchkiss.....	\$500,000	\$400,000	\$5,891,000	\$6,777,000
Seattle.....	King.....	Seaboard National Bank.....	C. H. Howell.....	Lester R. McCash.....	200,000	91,000	2,899,000	3,190,000
Seattle.....	King.....	Seattle National Bank.....	J. W. Spangler.....	H. C. MacDonald.....	1,000,000	975,000	22,891,000	25,878,000
Seattle.....	King.....	Union National Bank.....	J. A. Swallow.....	O. W. Tupper.....	600,000	136,000	9,301,000	10,064,000
Seattle.....	King.....	University National Bank.....	Harry B. Lear.....	A. W. Tenney.....	200,000	72,000	1,747,000	2,200,000
Sedro Woolley.....	Skagit.....	First National Bank.....	J. O. Wilson.....	J. Guddall.....	25,000	22,000	506,000	578,000
Selah.....	Yakima.....	First National Bank.....	S. A. Matson.....	C. S. Eckmann.....	25,000	3,000	67,000	108,000
Snohomish.....	Snohomish.....	First National Bank.....	W. M. Snyder.....	G. A. Middleton.....	50,000	85,000	1,024,000	1,171,000
South Bend.....	Pacific.....	First National Bank.....	A. S. Harrison.....	E. D. Dungan.....	25,000	4,000	120,000	149,000
Spokane.....	Spokane.....	Exchange National Bank.....	C. E. McBroom.....	S. A. Kimbrough.....	1,000,000	332,000	7,980,000	10,653,000
Spokane.....	Spokane.....	Fidelity National Bank.....	A. W. Lindsay.....	Jos. Bally.....	400,000	146,000	3,957,000	4,925,000
Spokane.....	Spokane.....	Old National Bank.....	W. D. Vincent.....	G. H. Greenwood.....	1,200,000	769,000	19,697,000	22,682,000
Sprague.....	Lincoln.....	First National Bank.....	A. L. Smalley.....	R. E. Jones.....	30,000	27,000	391,000	447,000
Stanwood.....	Snohomish.....	First National Bank of Stanwood.....	S. A. Thompson.....	Albert D. Hall.....	25,000	7,000	273,000	304,000
St. John.....	Whitman.....	First National Bank.....	W. F. Mattingley.....	Harry Terhune.....	40,000	12,000	122,000	209,000
Sunnyside.....	Yakima.....	First National Bank.....	A. B. Snider.....	H. A. Boose.....	50,000	11,000	413,000	567,000
Sunnyside.....	Yakima.....	Sunnyside National Bank.....	F. A. Duncan.....	E. J. Miller.....	50,000	14,000	318,000	382,000
Tacoma.....	Pierce.....	Bank of California, N. A.....	Branch of San Francisco		200,000	49,000	19,082,000	19,830,000
Tacoma.....	Pierce.....	National Bank of Tacoma.....	S. M. Jackson.....	R. R. Matteson.....	1,000,000	500,000	14,569,000	17,062,000
Tonasket.....	Okanogan.....	First National Bank.....	Hans Lund.....	Arthur Lund.....	25,000	22,000	179,000	245,000

DIRECTORY OF NATIONAL BANKS IN WASHINGTON A T CLOSE OF BUSINESS DECEMBER 30, 1923—Continued.

Town	County	NAME OF BANK	President	Cashier	Capital	Surplus and Undivided Profits	Deposits	Total Resources
Toppenish....	Yakima....	First National Bank.....	F. A. Williams.....	John F. Melrose....	\$50,000	\$27,000	\$366,000	\$450,000
Vancouver....	Clarke.....	United States National Bank....	J. M. Laugsdorf.....	J. S. G. Laugsdorf..	100,000	67,000	1,332,000	1,569,000
Vancouver....	Clarke.....	Vancouver National Bank.....	E. A. Hannah.....	Geo. F. Palmer....	100,000	37,000	1,493,000	1,730,000
Waitsburg....	Walla Walla..	First National Bank.....	J. W. Morgan.....	W. G. Shubam....	50,000	93,000	627,000	819,000
Walla Walla..	Walla Walla..	Baker-Boyer National Bank.....	W. W. Baker.....	N. A. Davis.....	100,000	238,000	2,543,000	3,241,000
Walla Walla..	Walla Walla..	First National Bank.....	John D. Ankeny.....	P. M. Winans....	200,000	363,000	2,618,000	3,883,000
Walla Walla..	Walla Walla..	Third National Bank.....	George E. Kellough....	Mark A. York.....	100,000	70,000	1,191,000	1,406,000
Wapato.....	Yakima.....	First National Bank.....	Alex E. McCredy.....	L. W. Taylor.....	25,000	13,000	316,000	351,000
Washituna....	Adams.....	First National Bank.....	W. R. Cunningham, Jr..	Wm. A. Pearce....	50,000	13,000	153,000	303,000
Wenatchee....	Ochelan.....	First National Bank.....	J. K. McCormack.....	Ward Joseph....	100,000	37,000	1,478,000	1,665,000
Yakima.....	Yakima.....	First National Bank.....	W. L. Steinhew.....	J. A. London.....	300,000	230,000	3,201,000	4,124,000
Yakima.....	Yakima.....	West Side National Bank.....	H. Stanley Coffin.....	W. M. Buckles....	100,000	20,000	121,000	241,000
Yakima.....	Yakima.....	Yakima National Bank.....	D. W. Twohy.....	H. O. Jones.....	250,000	97,000	1,736,000	2,380,000
Zillah.....	Yakima.....	First National Bank.....	J. D. Cornett.....	L. H. Kuhn.....	25,000	29,000	297,000	359,000



ANNUAL STATEMENTS
OF THE
SAVINGS AND LOAN
ASSOCIATIONS

AUTHORIZED TO DO BUSINESS
IN THE
STATE OF WASHINGTON
1921-1922

ISSUED BY THE
DEPARTMENT OF TAXATION AND EXAMINATION

E. L. FARNSWORTH, Director
Division of Savings and Loan

JAMES F. LEGHORN
Supervisor

W. L. NICELY
Inspector

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The annual report of the Division of Savings and Loan Associations for the year ending June 30, 1922, shows that the Associations have had a very prosperous year.

At the beginning of the year there were 48 domestic savings and loan associations authorized to do business in the State of Washington, and, at the close of the year, there were 52. The assets of these associations at the beginning of the year amounted to \$23,950,159.57. At the close of the year, the assets had increased to \$29,701,435.25, or an increase of \$5,751,275.68, being 24.5% increase.

The value of the mortgages belonging to the associations on file in the office of the State Auditor on June 30, 1921, was \$18,865,225.27. These had increased, on June 30, 1922, to \$22,141,520.06.

The number of members in the associations on June 30, 1921, was 59,459. This has increased during the past year to 75,233 or an increase of 15.774, being 26.52 per cent.

The amount of dividends paid by the associations to their members during the year just closed was \$1,403,957.98. Dividends declared during the year averaged 6%.

During the year four new associations were organized, as follows: The Wenatchee Savings and Loan Association of Wenatchee, The Valley Savings and Loan Association of Prosser, The Toledo Savings and Loan Association of Toledo, and The Hoquiam Savings and Loan Association of Hoquiam.

There are prospects of further associations being organized in the following fields: Puyallup, Yakima, Bellingham and Port Angeles.

Combined Asset and Liability Statement, June 30, 1922.

ASSETS		LIABILITIES	
Cash	\$1,459,977 53	To shareholders	\$27,753,709 58
Real estate loans.....	24,647,981 10	Contingent fund	289,034 09
Stock loans.....	367,252 44	Undivided profits	382,634 62
Loans to other associations	57,307 41	Incomplete loans	728,177 59
Loans on bonds.....	16,641 40	Loans to other	
Bonds and warrants.....	1,402,496 46	associations	93,357 41
Real estate	213,714 74	Due on office buildings...	160,000 00
Real estate—Home office.	768,325 83	Advance payments	218 00
Real estate contracts.....	264,121 79	Accounts payable	16,979 56
Advances	242,950 40	Deposits on savings banks	39 50
Furniture and fixtures....	178,943 55	Membership fees	465 50
Foreclosure Costs	7,949 93	Overdrafts	6,743 76
Accrued interest	32,171 38	Suspense	1,631 87
Lease hold adv.	8,009 11	Debenture bonds	263,268 95
Expense	657 05	Accrued interest on bonds	280 00
Suspense	9,426 09		
Accounts receivable	17,979 07		
Totals.....	\$29,696,405 28	Totals.....	\$29,696,405 28

Fees collected September 1, 1921, to August 31, 1922.....	\$6,186 45
Agents' licenses	300 00

Total receipts.....\$6,486 45

Disbursed for salaries, expense, postage, etc., for inspection and supervision.....\$8,920 10

Fees of 15 associations were not received until after August 31.

The steady growth of the Savings and Loan movement demonstrates the confidence the public has in the several associations. It should always be the aim of the officers and directors of each association to merit this confidence.

Interest rates have declined since a year ago; consequently, some of the associations have thought it best to reduce their loan rate so as to obtain the very best investments and, consequently, the earnings have been reduced requiring a reduction in the dividends. This is good business. "Safety First" should always be the watchword.

The demand for homes is on the increase in almost every city and town in the state. This demand can be supplied by local money through the agencies of the savings and loan associations.

Substantial gains have been made by the new associations, and some of the older institutions may have to work or they will be outdistanced by some of the newer, more energetic rustlers. You have a good thing to sell. Don't be afraid to let your neighbors know about your work.

CONTRACT COMPANIES.

A number of contract companies operating on slightly different plans, have attempted to enter the state, but with the assistance of the Attorney General, who held in accordance with Supreme Court decisions that such companies could not enter the state under Section 23 of the Savings and Loan Code, the department has denied their request.

Legislation is necessary to give some state department supervision of the organization and operation of all companies, persons or associations which offer for sale securities to be paid for in small installments; so as to ascertain the financial ability and responsibility of the promoters and see that the investor has a fair run for his money.

The American Building Association News of October, 1922, calls attention to a new competitor which has entered the California field called "Security Housing Corporation." It might be well for every savings and loan officer and director to read this article over carefully and see if they may not learn a beneficial lesson therefrom.

Considerable expense and time of this department has been spent in investigating different businesses—some similar to savings and loan and some not—and we were surprised that some who had no legal right to transact business in this state had been operating for weeks, before the matter was called to our attention and then we were notified by some of their victims.

This department is supported by the savings and loan associations for the purpose of protecting their members and we would be pleased to receive notification from any of the association officers or members as to the operation of non-licensed business similar to savings and loan, so that we might investigate immediately and take proper steps in the matter. We want more cooperation.

E. L. FARNSWORTH,

Director Department of Taxation and Examination, Division of
Savings and Loan.

J. F. LEGHORN,

Supervisor.

W. L. NICELY,

Inspector.

SAVINGS AND LOAN ASSOCIATIONS

OPERATING IN THE STATE OF WASHINGTON, NOVEMBER, 1922.

ABERDEEN:

Aberdeen Savings and Loan Association, 205 South H street.
Security Savings and Loan Society, 301 East Market street.

ANACORTES:

Skagit County Savings and Loan Association, Empire Theatre Building.

BELLINGHAM:

Bellingham Savings and Loan Association, care Brisblin, Smith & Livesey.
New Whatcom Building and Loan Association, 202 First National Bank Building.
Savings and Loan Association (Liquidating), 204 Alaska Building.

BREMERTON:

Peninsular Savings and Loan Association, 517 Pacific avenue.

CENTRALIA:

West Coast Savings and Loan Association, 112 North Tower avenue.

CHEHALIS:

Chehalis savings and Loan Association, Park and Pacific avenues.
Lewis County Savings and Loan Association, care Mr. A. S. Cory.

COLFAX:

Colfax Savings and Loan Association.

COLVILLE:

Colville Valley Savings and Loan Association.

EVERETT:

Cascade Savings and Loan Association, Colby Building.
Commercial Savings and Loan Association, 212 Stokes Building.
Scandinavian-American Savings and Loan Association, Dorchester Block.

HOQUIAM:

Hoquiam Savings and Loan Association, First National Bank Building.
Southwest Washington Savings and Loan Association, 724 I street.

OLYMPIA:

Capital Savings and Loan Association.
Olympia Building and Loan Association.

PROSSER:

Valley Savings and Loan Association.

PULLMAN:

Pullman Savings and Loan Association.

SEATTLE:

Ballard Savings and Loan Association, 5405 Ballard avenue.
Cosmopolitan Savings and Loan Association, 815 Second avenue.
Dime and Dollar Savings and Loan Association, 805 Second avenue.
German Savings, Building and Loan Association, 204 Mehlhorn Building.
Home Savings and Loan Association, 1520 Westlake avenue.
Mutual Savings and Loan Association, 815 Second avenue.
Northern Savings and Loan Association, 1010 Third avenue.
Prudential Savings and Loan Association, 1026 Third avenue.
Puget Sound Savings and Loan Association.
Seattle Savings and Loan Association, 909 Third.
Trades Union Savings and Loan Association, 1215 Fourth avenue.
Universal Savings and Loan Association, 612 Green Bldg.

SOUTH BEND:

Willapa Harbor Savings and Loan Association.

SPOKANE:

Citizens Savings and Loan Society, N. 126 Wall street.
Fidelity Savings and Loan Association, 108 Howard.
Great Western Savings and Loan Association, 510 Chamber of Commerce building.
National Savings and Loan Association, North 120 Wall street.
Spokane Savings and Loan Society, 713 Sprague avenue.

TACOMA:

American Savings and Loan Association, 116 South Tenth.
Modern Savings and Loan Association, 310 California building.
Northwest Savings and Loan Association, 110 South Ninth.
Pacific Savings and Loan Association, Eleventh and Pacific.
Peoples Savings and Loan Association, 1109 Pacific avenue.
State Savings and Loan Association, 1302 Pacific avenue.
Tacoma Savings and Loan Association, 104 South Ninth street.
Unitel States Savings and Loan Society, 200 Puget Sound Bank building.

TOLEDO:

Toledo Savings and Loan Association.

VANCOUVER:

Vancouver Savings and Loan Association, 705 Main street.

WALLA WALLA:

Inter-State Building, Loan and Trust Association, 5 South Second street.
Walla Walla Savings and Loan Association, 5 North Second street.

WENATCHEE:

Wenatchee Savings and Loan Association.

YAKIMA:

Liberty Savings and Loan Association.
Yakima Savings and Loan Association, Box 285.

FOREIGN ASSOCIATIONS.**PORTLAND, OREGON:**

Equitable Savings and Loan Association, 301-303 Stark street.

SAN FRANCISCO, CAL.:

Pacific States Savings and Loan Company, 550 California street.

SALT LAKE CITY, UTAH:

Western Loan and Building Company.

ANNUAL STATEMENT AT CLOSE OF BUSINESS JUNE 30, 1922

ABERDEEN SAVINGS AND LOAN ASSOCIATION, OF ABERDEEN, WASHINGTON.

OFFICERS.

C. A. PITCHFORD, President. W. O. McCAW, Secretary.
J. I. MARLATT, Treasurer. A. E. GRAHAM, Attorney.

DIRECTORS.

C. A. PITCHFORD, J. I. MARLATT, C. S. WEATHERWAX, C. A. ELMORE, W. O.
McCAW, SAMUEL BENN, J. J. KAUFMAN, ALBERT MOON, W. G.
PECKHAM, MRS. J. S. GUNN, W. J. PATTERSON, F. W. HASTERT,
J. G. BATNOVICH, A. E. GRAHAM, Counsel.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	989
Number of shares sold during the year.....	3273
Number of shares cancelled and withdrawn during the year.....	1199
Number of shares in force at close of year.....	4399
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	7%

RECEIPTS.

Installments or dues on stock.....	\$356,655 77
Repayments on loans.....	78,137 42
Borrowed money under sec. 8, ch. 110, Laws 1913.....	None
Real estate sold.....	1,109 13
Insurance, taxes and other advances refunded.....	764 81
Interest	28,385 28
Rents from real estate.....	None
Membership fees collected.....	None
Warrants cashed	36,561 97
Repayments on stock loans.....	12,127 84
Repayments on bond loans.....	15 00
Savings banks	29 00
Cash on hand July 1, 1921.....	8,519 13

Total receipts and balances..... \$522,805 35

DISBURSEMENTS.

Real estate loans.....	\$256,917 26
Stock	None
Borrowed money paid.....	None
Interest on borrowed money.....	None
Insurance and taxes advanced.....	1,161 93
Withdrawals of stock.....	97,587 30
Dividends	14,228 62
Salary of officers and directors.....	None
Office help, rent, etc.....	3,830 79
Legal services	None
Commission on loans.....	None
Commission on stock (membership fees).....	None

Membership fees refunded.....	933 00
Furniture and fixtures.....	334 25
Warrants	47,949 41
U. S. Liberty Bonds.....	51,150 40
U. S. War Certificates.....	190 00
Bond discount	149 85
Stock loans	10,925 00
Bond loans	60 00
Savings Banks	349 16
One-fourth income tax paid.....	313 08
Cash in banks.....	34,761 48
Cash on hand June 30, 1922.....	1,463 82

Total disbursements and cash balance..... \$522,305 35

ASSETS.

Cash on hand and in banks.....	\$36,225 30
Real estate loans.....	399,403 13
Stock loans	2,456 86
Loans to other societies.....	None
Bonds and warrants.....	62,814 79
Real estate owned.....	60 85
Real estate sold under contract.....	3,149 46
Advances on account of loans.....	397 12
Furniture and fixtures.....	364 25
Loans on bonds.....	45 00

Total assets \$504,916 76
Interest due and uncollected..... 1,828 48

LIABILITIES.

Stock	\$449,163 28
Contingent fund	2,385 46
Undivided profits	13,158 51
Loans due and incomplete.....	40,209 51
Loans from other societies.....	None

Total liabilities \$504,916 76

**SECURITY SAVINGS AND LOAN SOCIETY, OF ABERDEEN,
WASHINGTON.**

OFFICERS.

JOHN B. BENSON, President.

FRANK G. JONES, Secretary.

F. W. LOOMIS, Attorney.

DIRECTORS.

J. M. GOODBAR JONES, C. L. WATSON, L. ROGAN JONES, WM. T. CAMERON,
MARY R. JONES, JOHN B. BENSON, FRANK G. JONES, P. A. POWELL.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	820
Number of shares sold during the year.....	3,302
Number of shares cancelled and withdrawn during the year.....	1,118
Number of shares in force at close of year.....	4,275
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	8% and 7 1/4 %

RECEIPTS.

Installments or dues on stock.....	\$312,521 60
Repayments on loans.....	82,060 87
Borrowed money under sec. 8, ch. 110, Laws 1913.....	15,000 00
Insurance, taxes and other advances refunded.....	1,117 35
Interest	29,126 89
Sale of bonds.....	32,768 96
Incomplete loans (deposits made by borrowers to be disbursed by us on construction loans).....	18,096 34
Expense (sale revenue stamps, etc.).....	144 48
Sale contingent fund investment.....	695 99
Loan commissions collected.....	2,905 84
Recording fees collected.....	278 05
Abstract fees collected (For Pacific Title Co.).....	2,414 85
Attorney's Fees collected.....	1,070 00
Cash on hand July 1, 1921.....	17,694 64
Total receipts and balances.....	\$515,895 86

DISBURSEMENTS.

Real estate loans.....	\$250,898 33
Stock loans	28,909 31
Borrowed money paid.....	25,000 00
Interest on borrowed money.....	387 78
Insurance and taxes advanced.....	1,716 27
Withdrawals of stock.....	104,603 74
Dividends	21,289 55
Secretary's salary	2,175 00
Office help, rent, etc.....	3,343 57
Legal services for examination of titles.....	1,070 00
Commission on loans.....	2,730 84
Bonds purchased	36,075 87
Bond loans	2,278 40
Contingent fund investment.....	684 52
Recording fees paid.....	221 10
Abstract fees paid.....	2,160 25
Furniture purchased	982 31
Cash on hand June 30, 1922.....	31,369 02
Total disbursements and cash balance.....	\$515,895 86

ASSETS.

Cash on hand.....	\$31,369 02
Real estate loans.....	379,646 54
Stock loans	16,832 34
Bonds and warrants.....	5,809 37
Bond loans	968 40
Advances on account of loans.....	769 28
Furniture and fixtures.....	884 99
Total assets	\$436,279 94
Interest due and uncollected.....	None

LIABILITIES.

Stock	\$404,755 40
Contingent fund	2,019 67
Undivided profits	476 24
Loans due and incomplete.....	28,542 08
Accounts payable	486 55
Total liabilities	\$436,279 94
Interest due and uncollected.....	None

SKAGIT COUNTY SAVINGS AND LOAN ASSOCIATION, OF ANACORTES, WASHINGTON.**OFFICERS.**

A. B. COOK, President.

FRED D. CARTWRIGHT, Secretary-Treasurer.

BEN DRIFTMIER, Attorney.

DIRECTORS.A. B. COOK, FRED D. CARTWRIGHT, BEN DRIFTMIER, W. H. McCALLUM,
LEWIS HOWELL.

Amount of authorized capital.....	\$1,000,000 00
Par value	100 00
Number of members.....	60
Number of shares sold during the year.....	None
Number of shares cancelled and withdrawn during the year.....	None
Number of shares in force at close of year.....	60
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	None

RECEIPTS.

Installments or dues on stock.....	None
Repayments on loans	\$2,501 77
Borrowed money under sec. 8, ch. 110, Laws 1913.....	None
Real estate sold.....	285 00
Insurance, taxes and other advances refunded.....	None
Interest	704 74
Rents from real estate.....	None
Membership fees collected.....	None
Miscellaneous	16 96
Recovery secretary-treasurer surety bond.....	2,000 00
Cash on hand August 23, 1921.....	244 17
Total receipts and balances.....	\$6,752 64

DISBURSEMENTS.

Real estate loans.....	None
Stock	\$5,036 34
Borrowed money paid.....	700 00
Interest on borrowed money.....	5 75
Insurance and taxes advanced.....	None
Withdrawals of stock.....	None
Dividends	None
Salary of officers and directors.....	100 00
Office help, rent, etc.....	None
Legal services	3 50
Commission on loans.....	None
Commission on stock (membership fees).....	None
Surety bonds	37 00
Miscellaneous	27 27
Cash on hand June 30, 1922.....	842 78
Total disbursements and cash balance.....	\$6,752 64

ASSETS.

Cash on hand.....	\$842 78
Real estate loans.....	6,960 55
Stock loans	None
Loans to other societies.....	None

Bonds and warrants.....	None
Real estate owned.....	None
Real estate sold under contract.....	None
Advances on account of loans.....	None
Furniture and fixtures.....	None

Total assets	\$7,803 63
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LIABILITIES.

Stock	\$7,554 84
Contingent fund	None
Undivided profits	248 79
Loans due and incomplete.....	None
Loans from other societies.....	None

Total liabilities	\$7,803 63
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**NEW WHATCOM BUILDING AND LOAN ASSOCIATION, OF BELLINGHAM,
WASHINGTON.**

OFFICERS.

GEO. E. GAGE, President.	THOS. B. COLE, Secretary.
C. K. McMILLAN, Treasurer.	J. A. KELLOGG, Attorney.

DIRECTORS.

GEO. E. GAGE, THOS. B. COLE, C. R. GRAHAM, J. A. KELLOGG, J. W. KINDALL, CHAS. ERHOLM, GEO. DODSON, J. L. EASTON, J. H. DOHERTY (deceased).

Amount of authorized capital.....	\$1,000,000 00
Par value	100 00
Number of members.....	41
Number of shares sold during the year.....	40
Number of shares cancelled and withdrawn during the year.....	115
Number of shares in force at close of year.....	704
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	5 1/4 %

RECEIPTS.

Installments or dues on stock.....	\$807 00
Repayments on loans.....	10,857 85
Real estate sold.....	458 97
Insurance, taxes and other advances refunded.....	13 70
Interest	2,891 75
Delinquent dues	1,084 00
Delinquent interest	170 28
Advanced items	221 16
Rent	180 00
Class "C" stock.....	2,000 00
Cash on hand July 1, 1921.....	5,005 11
Total receipts and balances.....	\$23,689 82

DISBURSEMENTS.

Real estate loans.....	\$1,000 00
Stock	500 00
Insurance and taxes advanced.....	335 75
Withdrawals of stock.....	6,392 00
Salary of officers and directors.....	840 00

Office help, rent, etc.....	121 82
Interest on withdrawals.....	2,525 21
Income tax	31 58
Paid on account loans.....	605 18
Foreclosure Expense	141 69
Cash on hand June 30, 1922.....	11,196 59

Total disbursements and cash balance..... **\$23,689 82**

ASSETS.

Cash on hand.....	\$11,196 59
Real estate loans.....	26,750 19
Real estate sold under contract.....	994 16
Advances on account of loans.....	367 10
Safe	150 00
Foreclosure Cost	141 69
Accrued interest	53 65

Total assets

Interest due and uncollected.....

\$39,653 38

53 65

LIABILITIES.

Stock	\$35,716 21
Contingent fund	2,167 57
Undivided profits	22 09
Loans due and incomplete.....	1,529 51
Items paid in advance.....	38 00
Rent	180 00

Total liabilities

Interest due and uncollected.....

\$39,653 38

53 65

SAVINGS AND LOAN ASSOCIATION, OF BELLINGHAM, WASHINGTON.**OFFICERS.**

CLARENCE A. PECK, President.
CARL M. ERB, Secretary.

A. W. BOWMAN, Treasurer.
PERINGER & THOMAS, Attorneys.

DIRECTORS.

H. M. GOODRICH, E. M. SANDERSON, C. BOWMAN.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	21
Number of shares sold during the year.....	None
Number of shares cancelled and withdrawn during the year.....	19
Number of shares in force at close of year.....	21
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	None

RECEIPTS.

Installments or dues on stock.....	None
Repayments on loans.....	\$1,957 91
Insurance, taxes and other advances refunded.....	3 00
Interest	640 82
Rents from real estate.....	28 47
Cash on hand July 1, 1921.....	1,102 49

Total receipts and balances..... **\$3,732 69**

DISBURSEMENTS.

Withdrawals of stock.....	\$80 10
Office help, rent, etc.....	169 18
License fee	22 75
Cash on hand June 30, 1922.....	3,460 66
Total disbursements and cash balance.....	\$3,732 69

ASSETS.

Cash on hand.....	\$3,460 66
Real estate loans.....	4,904 11
Liberty bonds	1,100 00
Real estate owned.....	500 00
Furniture and fixtures.....	None
Total assets	\$9,964 77
Interest due and uncollected.....	60 88

LIABILITIES.

Stock	\$9,266 79
Contingent fund	697 98
Total liabilities	\$9,964 77
Interest due and uncollected.....	60 88

**PENINSULAR SAVINGS AND LOAN ASSOCIATION, OF BREMERTON,
WASHINGTON.**

OFFICERS.

PAUL MEHNER, President.

CLAIR A. FULMER, Secretary.

C. S. ROBERTSON, Vice-President.

MARION GARLAND, Attorney.

DIRECTORS.

PAUL MEHNER, CLAIR A. FULMER, C. S. ROBERTSON, A. W. RASMUSSEN,
H. G. CORDES, W. B. SCOTT, E. L. SMYTHE, RUBEN E. JOHNSON, NINA B.
SEARLS, H. D. MATTHEWS, H. P. BATES.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	423
Number of shares sold during the year.....	1008
Number of shares cancelled and withdrawn during the year.....	613
Number of shares in force at close of year.....	893
Amount of membership fee per share charged.....	1 00
Rate of annual dividend declared for year past—	
First half	7%
Last half	6%

RECEIPTS.

Installments or dues on stock.....	\$100,845 39
Repayments on mortgage loans.....	17,526 98
Borrowed money under sec. 8, ch. 110, Laws 1913.....	8,000 00
Insurance, taxes and other advances refunded.....	688 60
Interest	6,723 21
Membership fees collected.....	494 50
Loans on U. S. bonds repaid.....	300 00
Stock loans repaid.....	80 00

Loan to expense fund.....	661 41
U. S. treasury certificates and bonds sold.....	1,006 10
Rents under home office lease.....	1,050 00
Refund under leasehold account.....	325 00
Loan fees	856 50
Deposits on savings banks.....	19 50
Recording fees repaid.....	117 60
Miscellaneous	53 18
Cross entries	1,135 46
Cash on hand July 1, 1921.....	2,480 88
Total receipts and balances.....	\$142,364 31

DISBURSEMENTS.

Real estate loans	\$48,193 11
Stock loans	885 00
Borrowed money paid.....	8,000 00
Interest on borrowed money.....	129 43
Insurance and taxes advanced.....	1,237 34
Withdrawals of stock.....	61,322 64
Dividends	3,518 09
Salary of officers and directors.....	225 00
Office help, rent, etc.....	4,067 35
Commission on stock (membership fees).....	29 75
Loans on U. S. bonds.....	300 00
U. S. treasury certificates and bonds purchased.....	2,050 66
Furniture and fixtures.....	3,137 51
Leasehold account	3,517 73
Rental account	600 00
Recording fees advanced.....	100 00
Deposits on Savings Banks refunded.....	12 00
Miscellaneous	16 68
Cross entries	1,135 46
Cash on hand June 30, 1922.....	3,886 56
Total disbursements and cash balance.....	\$142,364 31

ASSETS.

Cash on hand.....	\$3,886 56
Real estate loans.....	79,359 32
Stock loans	805 00
U. S. bonds and treasury certificates.....	1,044 56
Advances on account of loans.....	616 73
Furniture, fixtures and supplies.....	3,755 66
Leasehold account	3,192 73
Deposit with county auditor.....	2 75
Total assets	\$92,663 31

LIABILITIES.

Stock	\$89,395 17
Contingent fund	283 03
Undivided profits	2,520 26
Loans due and incomplete.....	425 35
Deposits on savings banks.....	39 50
Total liabilities	\$92,663 31

**WEST COAST SAVINGS AND LOAN ASSOCIATION, OF CENTRALIA,
WASHINGTON.**

OFFICERS.

T. H. McCLEARY, President.
ALBERT SMITH, Treasurer.

GEO. L. BARNER, Secretary.
W. N. BEAL, Attorney.

DIRECTORS.

T. H. McCLEARY, W. F. KELLING, THOS. G. RUNYAN, GEO. L. BARNER,
ALBERT SMITH, DR. DAVID LIVINGSTONE, A. U. DANN, J. E.
FITZGERALD, GROVER TROTH, J. S. SAUNDERS, J. E.
WILLIAMS, DR. F. J. HACKNEY.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	255
Number of shares sold during the year.....	845
Number of shares cancelled and withdrawn during the year.....	None
Number of shares in force at close of year.....	2423
Amount of membership fee per share charged.....	2 00
Rate of annual dividend declared for year past.....	8½%

RECEIPTS.

Installments or dues on stock.....	\$75,177 74
Repayments on loans.....	16,811 42
Borrowed money under sec. 8, ch. 110, Laws 1913.....	10,500 00
Interest	6,154 65
Membership fees collected.....	1,687 50
Cash on hand July 1, 1921.....	619 63
Total receipts and balances.....	\$110,950 94

DISBURSEMENTS.

Real estate loans.....	\$68,525 00
Borrowed money paid.....	10,825 00
Interest on borrowed money.....	38 89
Withdrawals of stock.....	26,927 36
Commission on stock (membership fees).....	1,969 00
Bonds for officers.....	12 00
Annual fee to state.....	30 25
Advertising	52 55
Printing	29 75
Furniture and fixtures.....	100 00
Cash on hand June 30, 1922.....	2,441 14
Total disbursements and cash balance.....	\$110,950 94

ASSETS.

Cash on hand.....	\$2,441 14
Real estate loans.....	91,485 47
Furniture and fixtures.....	100 00
Expense	73 80
Total assets	\$94,100 41
Interest due and uncollected.....	136 53

LIABILITIES.

Stock	\$87,965 65
Contingent fund	408 64
Undivided profits	3,720 12
Bills payable	2,000 00
Membership fee due secretary.....	6 00
Total liabilities	\$94,100 41
Interest due and uncollected.....	136 53

**CHEHALIS SAVINGS AND LOAN ASSOCIATION, OF CHEHALIS,
WASHINGTON.**

OFFICERS.

T. J. LONG, President.	J. M. JENSEN, Secretary.
J. M. JENSEN, Treasurer.	G. L. THACKER, Attorney.

DIRECTORS.

T. J. LONG, J. M. JENSEN, G. L. THACKER, J. R. IMUS, C. P. FULTON, R. E. COOK, H. S. CHAPIN, J. E. LEWIS, FRANK SCHUSTER.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	91
Number of shares sold during the year.....	270
Number of shares cancelled and withdrawn during the year.....	33
Number of shares in force at close of year.....	271
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	8%

RECEIPTS.

Installments or dues on stock.....	\$26,981 46
Repayments on loans.....	3,623 20
Borrowed money under sec. 8, ch. 110, Laws 1913.....	None
Real estate sold.....	None
Insurance, taxes and other advances refunded.....	None
Interest	1,257 04
Rents from real estate.....	None
Membership fees collected.....	None
Cash on hand July 1, 1921.....	205 74
Total receipts and balances.....	\$32,067 44

DISBURSEMENTS.

Real estate loans.....	\$26,717 08
Stock	None
Borrowed money paid.....	None
Interest on borrowed money.....	None
Insurance and taxes advanced.....	None
Withdrawals of stock.....	3,267 20
Dividends	1,092 54
Salary of officers and directors.....	None
Office help, rent, etc.....	None
Legal services	None
Commission on loans.....	None
Commission on stock (membership fees).....	None

Advertising, record books and supplies, annual fee to state auditor, premium on officers' bonds, etc.....	155 05
Cash on hand June 30, 1922.....	835 57

Total disbursements and cash balance..... \$32,067 44

ASSETS.

Cash on hand.....	\$835 57
Real estate loans.....	26,246 14
Stock loans	None
Loans to other societies.....	None
Bonds and warrants.....	None
Real estate owned.....	None
Real estate sold under contract.....	None
Advances on account of loans.....	None
Furniture and fixtures.....	None

Total assets \$27,081 71

LIABILITIES.

Stock	\$27,015 26
Contingent fund	57 89
Undivided profits	8 56
Loans due and incomplete.....	None
Loans from other societies.....	None

Total liabilities \$27,081 71

COLFAX SAVINGS AND LOAN ASSOCIATION, OF COLFAX, WASHINGTON.

OFFICERS.

R. F. BIGELOW, President.

L. L. BRUNNING, Treasurer.

S. E. RATLIFF, Secretary.

CHAS. F. VOORHEES, Attorney.

DIRECTORS.

SIMON DREIFUS, E. M. WOODIN, C. W. McFARLAND, ELLIS LAIRD, HAROLD
DAVIS, L. L. BRUNNING, R. F. BIGELOW.

Amount of authorized capital.....	\$400,000 00
Par value	100 00
Number of members.....	61
Number of shares sold during the year.....	529
Number of shares cancelled and withdrawn during the year.....	40
Number of shares in force at close of year.....	489
Amount of membership fee per share charged.....	50
Rate of annual dividend declared for year past.....	None

RECEIPTS.

Installments or dues on stock.....	\$5,496 00
Repayments on loans.....	398 88
Borrowed money under sec. 8, ch. 110, Laws 1913.....	None
Real estate sold.....	None
Insurance, taxes and other advances refunded.....	None
Interest	286 62
Rents from real estate.....	None
Membership fees collected.....	262 00
Cash on hand July 1, 1921.....	None

Total receipts and balances..... \$6,443 50

Real estate loans.....	\$4,900 00
Stock	None
Borrowed money paid.....	None
Interest on borrowed money.....	None
Insurance and taxes advanced.....	None
Withdrawals of stock.....	290 00
Dividends	None
Salary of officers and directors.....	150 00
Office help, rent, etc.....	282 30
Legal services	None
Commission on loans.....	None
Commission on stock (membership fees).....	None
Cash on hand June 30, 1922.....	821 20
Total disbursements and cash balance.....	\$6,443 50

Cash on hand.....	\$821 20
Real estate loans.....	4,501 12
Stock loans	None
Loans to other societies.....	None
Bonds and warrants.....	None
Real estate owned.....	None
Real estate sold under contract.....	None
Advances on account of loans.....	None
Furniture and fixtures.....	None
Total assets	\$5,322 32
Interest due and uncollected.....	None

Stock	\$5,206 00
Contingent fund	None
Undivided profits	116 32
Loans due and incomplete.....	None
Loans from other societies.....	None
Total liabilities	\$5,322 32
Interest due and uncollected.....	None

O. F. VINSON, President. H. R. WILLIAMS, Secretary-Treasurer.
H. T. WENTZ, Attorney.

Amount of authorized capital.....	\$250,000	00
Par value	100	00
Number of members.....		74
Number of shares sold during the year.....		51
Number of shares cancelled and withdrawn during the year.....		33
Number of shares in force at close of year.....		404
Amount of membership fee per share charged.....		50
Rate of annual dividend declared for year past.....		7 1/2

RECEIPTS.

Installments or dues on stock.....	\$5,731 52
Repayments on loans.....	829 40
Insurance, taxes and other advances refunded.....	1 50
Interest	524 84
Membership fees collected.....	25 50
Cash on hand July 1, 1921.....	1,500 80
Total receipts and balances.....	\$8,613 56

DISBURSEMENTS.

Real estate loans.....	\$7,002 05
Withdrawals of stock.....	1,060 30
Dividends	146 38
Office help, rent, etc.....	72 50
Cash on hand June 30, 1922.....	332 33
Total disbursements and cash balance.....	\$8,613 56

ASSETS.

Cash on hand.....	\$332 38
Real estate loans.....	8,747 41
Securities held on uncomplete loan.....	1,497 95
Total assets	\$10,577 69
Interest due and uncollected.....	52 75

LIABILITIES.

Stock	\$8,714 72
Contingent fund	10 15
Undivided profits	339 94
Loans due and incomplete.....	1,497 95
Expense fund	14 93
Total liabilities	\$10,577 69
Interest due and uncollected.....	52 75

**CASCADE SAVINGS AND LOAN ASSOCIATION, OF EVERETT,
WASHINGTON.**

OFFICERS.

C. W. MILEY, President.

W. R. BOOTH, Treasurer.

W. P. BELL, Secretary.

W. P. BELL, Attorney.

DIRECTORS.

C. W. MILEY, H. O. SILER, W. P. BELL, W. R. BOOTH, JNO. F. BEATTY, G. W. MUMAW, H. T. FOWLER, S. J. PRITCHARD, A. E. McKEE.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	133
Number of shares sold and reinstated during the year.....	231
Number of shares cancelled and withdrawn during the year.....	64
Number of shares in force at close of year.....	1544
Amount of membership fee per share charged.....	2 00
Rate of annual dividend declared for year past.....	6%

RECEIPTS.

Installments or dues on stock.....	\$7,892 47
Repayments on loans.....	16,429 99
Borrowed money under sec. 8, ch. 110, Laws 1913.....	3,000 00
Real estate sold	None
Insurance, taxes and other advances refunded.....	255 06
Interest	3,307 39
Rents from real estate.....	None
Membership fees collected.....	312 00
Repayments on stock loans.....	500 00
Sale of Liberty bonds.....	650 00
Cash on hand July 1, 1921.....	1,656 25
Total receipts and balances.....	\$34,503 16

DISBURSEMENTS.

Real estate loans.....	\$19,900 00
Stock loans	300 00
Borrowed money paid.....	4,500 00
Interest on borrowed money.....	182 87
Insurance and taxes advanced.....	49 18
Withdrawals of stock.....	4,959 13
Dividends paid in cash.....	315 00
Salary of officers and directors.....	None
Office help, rent, etc.....	1,069 25
Legal services	None
Commission on loans.....	None
Commission on stock (membership fees).....	312 00
Annual fees to state.....	30 75
Cash on hand June 30, 1922.....	2,884 98
Total disbursements and cash balance.....	\$34,503 16

ASSETS.

Cash on hand.....	\$2,884 98
Real estate loans.....	45,987 28
Stock loans	300 00
Loans to other societies.....	None
Bonds and warrants.....	None
Real estate owned.....	None
Real estate sold under contract.....	None
Advances on account of loans.....	590 18
Furniture and fixtures.....	None
Expense advanced	583 23
Total assets	\$50,345 69
Interest due and uncollected.....	180 90

LIABILITIES.

Stock	\$41,841 05
Contingent fund	500 00
Undivided profits	2,504 61
Loans due and incomplete.....	4,000 00
Loans from other societies.....	None
Borrowed from bank to complete loans.....	1,500 00
Total liabilities	\$50,345 69
Interest due and uncollected.....	180 90

**COMMERCIAL SAVINGS AND LOAN ASSOCIATION, OF EVERETT,
WASHINGTON.**

OFFICERS.

J. L. BOYLE, President.
MAE B. PREY, Treasurer.

ED. E. WARNER, Secretary.
JOS. H. SMITH, Attorney.

DIRECTORS.

J. L. BOYLE, JOS. H. SMITH, MAE B. PREY, O. W. F. THOMKE, W. H. HOOTON,
S. C. PHILPOTT, J. A. MYERS, J. W. EMBREE.

Amount of authorized capital.....	\$1,000,000 00
Par value	100 00
Number of members.....	25
Number of shares sold during the year.....	49
Number of shares cancelled and withdrawn during the year.....	126
Number of shares in force at close of year.....	252
Amount of membership fee per share charged.....	1 00
Rate of annual dividend declared for year past.....	None

RECEIPTS.

Installments or dues on stock.....	\$1,959 50
Repayments on loans.....	100 85
Borrowed money under sec. 8, ch. 110, Laws 1913.....	None
Real estate sold.....	None
Insurance, taxes and other advances refunded.....	None
Interest	55 23
Rents from real estate.....	None
Membership fees collected.....	37 00
Cash on hand July 1, 1921.....	500 61
Total receipts and balances.....	\$2,653 19

DISBURSEMENTS.

Real estate loans.....	\$2,100 00
Stock	None
Borrowed money paid.....	None
Interest on borrowed money.....	None
Insurance and taxes advanced.....	None
Withdrawals of stock.....	5 20
Dividends	None
Salary of officers and directors.....	None
Office expense	45 80
Legal services	None
Commission on loans.....	None
Commission on stock (membership fees).....	37 00
Cash on hand June 30, 1922.....	465 19
Total disbursements and cash balance.....	\$2,653 19

ASSETS.

Cash on hand.....	465 19
Real estate loans.....	2,064 87
Stock loans	None
Loans to other societies.....	None
Bonds and warrants	None
Real estate owned.....	None
Real estate sold under contract.....	None
Advances on account of loans.....	None
Furniture and fixtures.....	129 10
Total assets	\$2,659 16

LIABILITIES.

Stock	\$2,622 35
Contingent fund	36 81
Total liabilities	\$2,659 16

**SCANDINAVIAN-AMERICAN SAVINGS AND LOAN ASSOCIATION, OF
EVERETT, WASHINGTON.**

OFFICERS.

E. C. LUND, President.

P. M. GAVELSTAD, Treasurer.

J. A. RAMSTAD, Secretary.

ANDREW JOHNSON, Attorney.

DIRECTORS.

E. C. LUND, P. M. GAVELSTAD, ANDREW JOHNSON, S. O. WALLGREN, M. H.
CLAUSON, LOUIS THUERER, J. A. RAMSTAD.

Amount of authorized capital.....	\$2,500,000 00
Par value	2 00
Number of members.....	32
Number of shares sold during the year.....	13
Number of shares cancelled and withdrawn during the year.....	30
Number of shares in force at close of year.....	277
Amount of membership fee per share charged.....	2 00
Rate of annual dividend declared for year past.....	8%

RECEIPTS.

Installments or dues on stock.....	\$1,253 00
Repayments on loans.....	2,802 21
Insurance, taxes and other advances refunded.....	3 70
Membership fees collected.....	26 00
Cash on hand July 1, 1921.....	283 90
Total receipts and balances.....	\$4,368 81

DISBURSEMENTS.

Real estate loans	\$1,300 00
Withdrawals of stock.....	1,772 97
Dividends	478 18
Salary of officers and directors.....	36 21
Commission on stock (membership fees).....	26 00
Cash on hand June 30, 1922.....	755 45
Total disbursements and cash balance.....	\$4,368 81

ASSETS.

Cash on hand.....	\$755 45
Real estate loans.....	8,455 13
Total assets	\$9,210 58

LIABILITIES.

Stock	\$8,251 76
Contingent fund	115 52
Undivided profits	843 30
Total liabilities	\$9,210 58

**SOUTHWEST WASHINGTON SAVINGS AND LOAN ASSOCIATION OF
HOQUIAM, WASHINGTON.**

OFFICERS.

R. D. EMERSON, President.
P. J. MOURANT, Treasurer.

E. B. ARTHAUD, Secretary.
F. L. MORGAN, Attorney.

DIRECTORS.

F. G. FOSTER, FRANK H. LAMB, P. J. MOURANT, HENRY BALE, J. D.
SPARLING, R. D. EMERSON, J. F. MACDONALD.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	345
Number of shares sold during the year.....	1005
Number of shares cancelled and withdrawn during the year.....	12
Number of shares in force at close of year.....	2113
Amount of membership fee per share charged—	
Until December	1 00
After December	None
Rate of annual dividend declared for year past.....	7%

RECEIPTS.

Installments or dues on stock.....	\$86,373 70
Repayments on loans.....	24,232 78
Borrowed money under sec. 8, ch. 110, Laws 1913.....	8,400 00
Real estate sold	None
Insurance, taxes and other advances refunded.....	None
Interest	10,942 99
Rents from real estate.....	None
Membership fees collected.....	187 00
Savings bank account.....	37 00
Stock loans	2,485 00
Dividends	2,717 66
Contingent fund	364 40
Liberty bonds	500 00
Cash on hand July 1, 1921.....	1,217 61
Total receipts and balances.....	\$137,458 14

DISBURSEMENTS.

Real estate loans.....	\$96,509 63
Stock	1,225 00
Borrowed money paid.....	8,400 00
Interest	7,512 98
Insurance and taxes advanced.....	None
Withdrawals of stock.....	14,226 31
Dividends	2,717 66
Salary of officers and directors.....	None
Office help, rent, etc.....	924 24
Legal services	None
Commission on loans.....	None
Commission on stock (membership fees).....	118 50
Returned savings bank.....	9 00
Cash on hand June 30, 1922.....	5,814 82
Total disbursements and cash balance.....	\$137,458 14

ASSETS.

Cash on hand.....	\$5,814 82
Real estate loans.....	150,706 28
Stock loans	1,815 00
Savings bank account.....	52 00
Total assets	\$158,388 10

LIABILITIES.

Stock	\$152,112 16
Contingent fund	749 33
Undivided profits	5,526 61
Total liabilities	\$158,388 10

**CAPITAL SAVINGS AND LOAN ASSOCIATION, OF OLYMPIA,
WASHINGTON.**

OFFICERS.

F. R. KLUMB, President.	FRED W. STOCKING, Secretary.
G. NOYES TALCOTT, Treasurer.	BIGELOW & MANIER, Attorney.

DIRECTORS.

F. R. KLUMB, JOSEPH REDER, G. NOYES TALCOTT, GEO. R. BIGELOW, G. H.
UHLER, MARTIN GOTTFELD, JOHN L. BRICKER, R. L. FROMME,
MAUDE T. HOLLOMON, H. R. LINDLEY.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	1259
Number of shares sold during the year (\$470,693.93).....	4707
Number of shares cancelled and withdrawn during the year, (\$234,812.73)	2348
Number of shares in force at close of year (\$548,500.73).....	5485
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	7%

RECEIPTS.

Installments or dues on stock.....	\$470,693 93
Repayments on loans.....	71,451 11
Borrowed money under sec. 8, ch. 110, Laws 1913.....	9,000 00
Real estate sold	None
Insurance, taxes and other advances refunded.....	2,639 66
Interest on real estate mortgages.....	31,851 91
Rents from real estate.....	None
Membership fees collected.....	None
Miscellaneous interest	3,925 70
Stock loans repaid.....	81,864 16
Appraisal fees	928 79
Attorney fees	1,345 00
Commissions	3,709 40
Local improvement bonds.....	6,333 72
Liberty bonds	18,890 03
School warrants	1,194 00
County warrants	216 33
Cash on hand July 1, 1921.....	7,371 35
Total receipts and balances.....	\$711,465 09

DISBURSEMENTS.

Real estate loans.....	\$319,405 92
Stock	75,424 35
Borrowed money paid.....	11,000 00
Interest on borrowed money.....	21 21
Insurance and taxes advanced.....	4,831 60
Withdrawals of stock.....	234,812 73
Dividends (credited to savings).....	17,279 43
Office help, rent, etc.....	7,396 30
Commission on loans.....	37 54
Furniture and fixtures.....	356 07
Fees for appraisal and examination of abstracts.....	1,918 72
Liberty bonds	26,579 53
School warrants	1,146 00
Local improvement bonds.....	10,283 72
County warrants	216 33
Suspense account	770 02
Undivided profits, to December dividends.....	12,482 37
War savings stamps.....	1,273 50
Attorney fees	267 50
Cash on hand June 30, 1922.....	3,241 68

Total disbursements and cash balance..... \$711,465 09

ASSETS.

Cash on hand.....	\$3,241 68
Real estate loans.....	574,977 91
Stock loans	15,468 14
Loans to other societies.....	None
Bonds and warrants.....	27,163 00
Real estate owned.....	None
Real estate sold under contract.....	None
Advances on account of loans.....	4,120 60
Furniture and fixtures.....	801 07
Suspense account	770 02

Total assets \$626,542 42
Interest due and uncollected..... 100 00

LIABILITIES.

Stock	\$548,500 73
Contingent fund	1,400 00
Uncompleted loans	57,696 30
Undivided profits	18,945 39

Total liabilities \$626,542 42
Interest due and uncollected..... None

OLYMPIA BUILDING AND LOAN ASSOCIATION, OF OLYMPIA, WASHINGTON.

OFFICERS.

C. H. SPRINGER, President.

GEO. A. HALL, Secretary.

GERTRUDE E. LEACH, Treasurer.

P. M. TROY, Attorney.

DIRECTORS.

C. H. SPRINGER, MILLARD LEMON, J. F. KEARNEY, G. C. WINSTANLEY,
CHAS. E. HEWITT, P. M. TROY, G. W. DRAHAM.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	2345
Number of shares sold during the year.....	5279
Number of shares cancelled and withdrawn during the year.....	4583
Number of shares in force at close of year.....	11106
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	6%

RECEIPTS.

Installments or dues on stock.....	\$527,981 60
Repayments on loans.....	235,279 72
Borrowed money under sec. 8, ch. 110, Laws 1913.....	None
Real estate sold.....	1,017 68
Insurance, taxes and other advances refunded.....	7,542 77
Interest	78,235 76
Rents from real estate.....	54 80
Membership fees collected.....	None
Commission on loans.....	2,925 75
Appraisal fees	641 00
U. S. bonds and L. I. D. bonds.....	34,250 00
Miscellaneous receipts	1,501 65
Safe deposit box rent.....	353 00
Unfinished loans	78,475 00
Cash on hand July 1, 1921.....	27,931 23
Total receipts and balances.....	\$996,189 96

DISBURSEMENTS.

Real estate loans.....	\$312,397 39
Stock	8,186 00
Borrowed money paid.....	None
Interest on borrowed money.....	None
Insurance and taxes advanced.....	1,795 10
Withdrawals of stock.....	458,343 62
Dividends	61,307 54
Salary of officers and directors.....	5,360 00
Office help, rent, etc.....	7,710 00
Legal services	1,231 00
Commission on loans.....	734 06
Commission on stock (membership fees).....	None
Real estate	2,461 80
Furniture and fixtures.....	1,113 50
Unfinished loans	62,609 24
Cash on hand June 30, 1922.....	72,940 64
Total disbursements and cash balance.....	\$996,189 88

ASSETS.

Cash on hand.....	\$72,940 64
Real estate loans.....	1,068,265 65
Stock loans	2,560 17
Loans to other societies.....	None
L. I. D. bonds.....	5,300 00
Real estate owned.....	1,444 12
Real estate sold under contract.....	849 50
Advances on account of loans.....	679 70
Furniture and fixtures.....	4,857 41
Total assets	\$1,156,897 19
Interest due and uncollected.....	2,038 19

LIABILITIES.

Stock	\$1,110,637 63
Contingent fund	16,806 00
Undivided profits	6,544 92
Loans due and incomplete.....	22,908 64
Loans from other societies.....	None
Total liabilities	\$1,156,897 19
Interest due and uncollected.....	2,038 19

**VALLEY SAVINGS AND LOAN ASSOCIATION, OF PROSSER,
WASHINGTON.**

OFFICERS.

W. C. SOMMERS, President.
DON PEARL, Treasurer.

L. T. CAMPBELL, Secretary.
C. W. FRISTOE, Attorney.

DIRECTORS.

W. C. SOMMERS, CARL STEVENS, F. O'SHAUGNESSY, G. H. UTZ, DON PEARL,
GUY H. PEARL, C. W. FRISTOE.

Amount of authorized capital.....	\$1,000,000 00
Par value	100 00
Number of members.....	42
Number of shares sold during the year.....	375
Number of shares cancelled and withdrawn during the year.....	None
Number of shares in force at close of year.....	375
Amount of membership fee per share charged.....	None
Will not declare dividend until next year.	

RECEIPTS.

Installments or dues on stock.....	\$3,336 50
Repayments on loans.....	30 19
Total receipts and balances.....	\$3,366 69

DISBURSEMENTS.

Real estate loans.....	\$2,231 70
Office help, rent, etc.....	63 75
Legal services	51 40
Bonds for treasurer and secretary.....	20 00
Cash on hand June 30, 1922.....	999 84
Total disbursements and cash balance.....	\$3,366 69

ASSETS.

Cash on hand.....	\$999 84
Real estate loans.....	2,231 70
Bonds and incorporation expense.....	135 15
Total assets	\$3,366 69

LIABILITIES.

Stock	\$3,366 69
Total liabilities	\$3,366 69

**PULLMAN SAVINGS AND LOAN ASSOCIATION, OF PULLMAN,
WASHINGTON.**

OFFICERS.

J. N. EMERSON, President.
F. M. SLAGLE, Treasurer.

M. K. SNYDER, Secretary.
D. C. DOW, Attorney.

DIRECTORS.

J. N. EMERSON, D. F. STALEY, Vice President; J. F. GERDING, Vice President;
WM. SWAIN, F. M. SLAGLE, F. T. BARNARD, A. A. CLEVELAND.

Amount of authorized capital.....	\$800,000 00
Par value	100 00
Number of members.....	343
Number of shares sold during the year.....	1998
Number of shares cancelled and withdrawn during the year.....	1036
Number of shares in force at close of year.....	5239
Amount of membership fee per share charged.....	25
Rate of annual dividend declared for year past.....	7%

RECEIPTS.

Installments or dues on stock.....	\$29,742 39
Real loans and stock loans.....	56,477 56
Borrowed money under sec. 8, ch. 110, Laws 1913.....	11,500 00
Received on contracts of sale.....	1,895 91
Insurance, taxes and other advances refunded.....	2,123 82
Interest	21,202 50
Membership fees collected and fines.....	505 21
Fully paid stock.....	87,993 20
Sale of Liberty bonds.....	1,100 00
Suspense items	4,758 44
Loan fees	93 00
Cash on hand July 1, 1922.....	13,020 30
Total receipts and balances.....	\$230,412 33

DISBURSEMENTS.

Real estate loans.....	\$55,980 00
Stock loans	6,680 00
Borrowed money paid.....	18,000 00
Interest on borrowed money.....	400 86
Insurance and taxes advanced.....	3,681 33
Withdrawals of stock and maturities.....	93,164 55
Three dividends, June 30, 1921, January and June, 1922.....	15,880 29
Salary secretary only.....	1,020 00

ASSETS.

Cash on hand.....	\$72,940 64
Real estate loans.....	1,068,265 65
Stock loans	2,560 17
Loans to other societies.....	None
L. I. D. bonds.....	5,300 00
Real estate owned.....	1,444 12
Real estate sold under contract.....	849 50
Advances on account of loans.....	679 70
Furniture and fixtures.....	4,857 41
Total assets	\$1,156,897 19
Interest due and uncollected.....	2,038 19

LIABILITIES.

Stock	\$1,110,637 63
Contingent fund	16,806 00
Undivided profits	6,544 92
Loans due and incomplete.....	22,908 64
Loans from other societies.....	None
Total liabilities	\$1,156,897 19
Interest due and uncollected.....	2,038 19

**VALLEY SAVINGS AND LOAN ASSOCIATION, OF PROSSER,
WASHINGTON.**

OFFICERS.

W. C. SOMMERS, President.
DON PEARL, Treasurer.

L. T. CAMPBELL, Secretary.
C. W. FRISTOE, Attorney.

DIRECTORS.

W. C. SOMMERS, CARL STEVENS, F. O'SHAUGNESSY, G. H. UTZ, DON PEARL,
GUY H. PEARL, C. W. FRISTOE.

Amount of authorized capital.....	\$1,000,000 00
Par value	100 00
Number of members.....	42
Number of shares sold during the year.....	375
Number of shares cancelled and withdrawn during the year.....	None
Number of shares in force at close of year.....	375
Amount of membership fee per share charged.....	None
Will not declare dividend until next year.	

RECEIPTS.

Installments or dues on stock.....	\$3,336 50
Repayments on loans.....	30 19
Total receipts and balances.....	\$3,366 69

DISBURSEMENTS.

Real estate loans.....	\$2,231 70
Office help, rent, etc.....	62 75
Legal services	51 40
Bonds for treasurer and secretary.....	20 00
Cash on hand June 30, 1922.....	999 84
Total disbursements and cash balance.....	\$3,366 69

ASSETS.

Cash on hand.....	\$999 84
Real estate loans.....	2,231 70
Bonds and incorporation expense.....	135 15
Total assets	\$3,366 69

LIABILITIES.

Stock	\$3,366 69
Total liabilities	\$3,366 69

**PULLMAN SAVINGS AND LOAN ASSOCIATION, OF PULLMAN,
WASHINGTON.**

OFFICERS.

J. N. EMERSON, President.
F. M. SLAGLE, Treasurer.

M. K. SNYDER, Secretary.
D. C. DOW, Attorney.

DIRECTORS.

J. N. EMERSON, D. F. STALEY, Vice President; J. F. GERDING, Vice President;
WM. SWAIN, F. M. SLAGLE, F. T. BARNARD, A. A. CLEVELAND.

Amount of authorized capital.....	\$800,000 00
Par value	100 00
Number of members.....	343
Number of shares sold during the year.....	1998
Number of shares cancelled and withdrawn during the year.....	1036
Number of shares in force at close of year.....	5239
Amount of membership fee per share charged.....	25
Rate of annual dividend declared for year past.....	7%

RECEIPTS.

Installments or dues on stock.....	\$29,742 39
Real loans and stock loans.....	56,477 56
Borrowed money under sec. 8, ch. 110, Laws 1913.....	11,500 00
Received on contracts of sale.....	1,895 91
Insurance, taxes and other advances refunded.....	2,123 82
Interest	21,202 50
Membership fees collected and fines.....	505 21
Fully paid stock.....	87,993 20
Sale of Liberty bonds.....	1,100 00
Suspense items	4,758 44
Loan fees	93 00
Cash on hand July 1, 1922.....	13,020 30
Total receipts and balances.....	\$230,412 33

DISBURSEMENTS.

Real estate loans.....	\$55,980 00
Stock loans	6,680 00
Borrowed money paid.....	18,000 00
Interest on borrowed money.....	400 86
Insurance and taxes advanced.....	3,681 33
Withdrawals of stock and maturities.....	93,164 55
Three dividends, June 30, 1921, January and June, 1922.....	15,880 29
Salary secretary only.....	1,020 00

State fees including premium on officers' bonds, etc.....	565 71
Suspense items	4,829 04
Loan fees	93 00
On real estate.....	36 76
Cash on hand June 30, 1922.....	30,080 79

Total disbursements and cash balance..... **\$230,412 33**

ASSETS.

Cash on hand.....	\$30,080 79
Real estate loans—Net after pledged stock is deducted.....	233,944 04
Stock loans	10,477 47
Bonds and warrants	1,700 00
Real estate owned.....	250 00
Balance due	6,543 51
Advances on account of loans.....	1,820 04
Suspense item	3 00

Total assets **\$284,818 85**
Interest due and uncollected..... 3,249 92

LIABILITIES.

Net after stock pledged on loans is deducted.....	\$275,714 70
Contingent fund	7,075 00
Undivided profits	1,029 15
Note	1,000 00

Total liabilities **\$284,818 85**
Interest due and uncollected..... 35 00

**BALLARD SAVINGS AND LOAN ASSOCIATION, OF SEATTLE,
WASHINGTON.**

OFFICERS.

W. C. KEAN, President.

G. E. OWENS, Treasurer.

F. C. KEAN, Secretary.

J. P. WALL, Attorney.

DIRECTORS.

W. C. KEAN, F. C. KEAN, G. E. OWENS, J. P. WALL, T. W. HAUFF, JOHN
GERKE, OSCAR MATTHES.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	126
Number of shares sold during the year.....	695
Number of shares cancelled and withdrawn during the year.....	125
Number of shares in force at close of year.....	1,770
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	7%

RECEIPTS.

Installments or dues on stock.....	\$59,220 25
Repayments on loans.....	28,056 59
Borrowed money under sec. 8, ch. 110, Laws 1913.....	2,500 00
Interest	7,098 69
Bonds	9,725 20
Cash on hand July 1, 1921.....	2,573 98

Total receipts and balances..... **\$109,174 74**

DISBURSEMENTS.

Real estate loans.....	\$46,422 03
Borrowed money paid.....	2,500 00
Interest on borrowed money.....	51 05
Withdrawals of stock.....	33,377 36
Dividends	4,649 30
Office help, rent, etc.....	1,129 95
Bonds	15,531 20
Interest on bonds.....	116 39
Cash on hand June 30, 1922.....	5,397 46
Total disbursements and cash balance.....	\$109,174 74

ASSETS.

Cash on hand	\$5,397 46
Real estate loans.....	85,224 14
Bonds and warrants.....	6,006 00
Furniture and fixtures.....	104 94
Total assets	\$96,732 54
Interest due and uncollected.....	138 53

LIABILITIES.

Stock	\$93,028 41
Contingent fund	686 69
Undivided profits	3,017 44
Total liabilities	\$96,732 54
Interest due and uncollected.....	138 53

***COSMOPOLITAN SAVINGS AND LOAN ASSOCIATION, OF SEATTLE, WASHINGTON.**

OFFICERS.

WM. D. COMER, President.	E. E. CUSHING, Secretary.
FERGUSON JANSEN, Treasurer.	WARREN H. LEWIS, Attorney.

DIRECTORS.

THOMAS S. LIPPY, HENRY R. KING, GEORGE R. HANNON, FERGUSON JANSEN, EDGAR E. CUSHING, WM. D. COMER, R. C. LOGAN, T. W. LYNCH, G. F. PHILLIPS.

Number of members.....	1246
Number of shares sold during the year.....	335
Number of shares cancelled and withdrawn during the year.....	897
Number of shares in force at close of year.....	109
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past—	
First half	7%
Last half	6%

* Liquidating.

RECEIPTS.

Installments or dues on stock.....	\$33,575 64
Repayments on loans.....	61,721 69
Borrowed money under sec. 8, ch. 110, Laws 1913.....	22,500 00
Real estate sold	566 71
Insurance, taxes and other advances refunded.....	30 33
Interest	4,244 16
Rents from real estate.....	120 00
Furniture and fixtures.....	36 00
Due to Mutual Savings & Loan Association.....	7,307 41
Cash on hand July 1, 1922.....	983 94

Total receipts and balances..... **\$131,085 88**

DISBURSEMENTS.

Real estate loans.....	\$10,870 84
Stock	None
Borrowed money paid.....	23,500 00
Withdrawals of stock.....	89,717 92
Dividends	2,791 26
Office help, rent, etc.....	1,319 92
Expended real estate owned No. 3.....	2,453 02
Furniture and fixtures.....	70 29
Loss charged to contingent fund on R. E. No. 2.....	295 09
Cash on hand June 30, 1922.....	67 54

Total disbursements and cash balance..... **\$131,085 88**

ASSETS.

Cash on hand.....	\$67 54
Real estate loans.....	14,120 99
Stock loans	None
Bonds and warrants.....	None
Real estate owned, No. 3.....	2,333 02
Real estate sold under contract, No. 2.....	1,333 96
Advances on account of loans.....	19 50
Furniture and fixtures.....	1,172 34
Bills receivable	141 70

Total assets **\$19,189 05**
Interest due and uncollected..... None

LIABILITIES.

Stock	\$10,992 67
Bills payable	500 00
Contingent fund	388 97
Loans from other societies.....	7,307 41

Total liabilities **\$19,189 05**

DIME AND DOLLAR SAVINGS AND LOAN ASSOCIATION, OF SEATTLE, WASHINGTON.

OFFICERS.

WORRALL WILSON, President. HARRY R. HART, JR., Secretary.
HARRY R. HART, JR., Treasurer. ROBERTS & SKEEL, Attorney.

DIRECTORS.

ALVIN F. BAILEY, L. S. BOOTH, GLENN H. DAVIDSON, E. S. GOODWIN,
JAMES A. HAIGHT, JR., THEODORE N. HALLER, PAUL C. HARPER,
ELLIOTT HIGGINS, GEORGE MATHIEU, CARL REITER,
W. L. RHODES, JOHN W. ROBERTS, W. B. SHOEMAKER,
P. H. WATT, WORRALL WILSON.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	2055
Number of shares sold during the year.....	3877.56
Number of shares cancelled and withdrawn during the year.....	2497.27
Number of shares in force at close of year.....	2923.88
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	5¼%

RECEIPTS.

Installments or dues on stock.....	\$387,756 24
Repayments on loans, monthly payment.....	63,660 43
Borrowed money under sec. 8, ch. 110, Laws 1913.....	None
Real estate sold.....	None
Insurance, taxes and other advances refunded.....	187 05
Interest	16,722 33
Rents from real estate.....	None
Membership fees collected.....	None
Repayments on loans (other than monthly payment).....	62,442 47
Repayments on bonds and warrants.....	8,151 04
Repayments on Liberty bond loans.....	4,615 00
Repayments on loans on stock.....	140 00
Repayments on treasury certificates.....	8,000 00
Other receipts	4 00
Cash on hand July 1, 1921.....	21,058 11
Total receipts and balances.....	\$572,736 67

DISBURSEMENTS.

Real estate loans, monthly payment.....	\$133,480 37
Stock	None
Borrowed money paid.....	None
Interest on borrowed money.....	None
Insurance and taxes advanced (insurance only).....	127 15
Withdrawals of stock.....	249,727 35
Dividends	7,573 91
Salary of officers and directors.....	None
Office help, rent, advertising, etc.....	4,962 29
Legal services	None
Commission on loans.....	None
Commission on stock (membership fees).....	None
Real estate loans (other than monthly payments).....	119,962 06
Bonds and warrants.....	8,851 04
Loans on Liberty bonds.....	5,750 00
Liberty bonds purchased.....	10,902 00

Accrued interest on securities purchased.....	534 69
Treasury certificates	12,000 00
Other disbursements	65 60
Cash on hand June 30, 1922.....	18,800 21

Total disbursements and cash balance..... \$572,736 67

ASSETS.

Cash on hand.....	\$18,800 21
Real estate loans.....	256,561 81
Stock loans	None
Loans to other societies.....	None
Bonds and warrants.....	1,500 00
Real estate owned.....	None
Real estate sold under contract.....	None
Advances on account of loans.....	210 07
Furniture and fixtures.....	None
Liberty bonds	20,862 00
Treasury certificates	4,000 00
Loans on Liberty bonds.....	1,175 00
Accrued interest	1,645 78
Other resources	31 80

Total assets

Interest due and uncollected.....

LIABILITIES.

Stock	\$292,388 56
Contingent fund	3,011 54
Undivided profits	7,113 74
Loans due and incomplete.....	2,130 03
Loans from other societies.....	None
Other liabilities	142 80

Total liabilities

Interest due and uncollected.....

GERMAN SAVINGS, BUILDING AND LOAN ASSOCIATION, OF SEATTLE, WASHINGTON.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	2
Rate of annual dividend declared for year past.....	3 1/2 %

RECEIPTS.

Repayments on loans.....	\$1,123 04
Real estate contract collections.....	986 47
Cash overdraft July 1, 1922.....	6,743 76

Total receipts and balances..... \$8,853 27

DISBURSEMENTS.

Dividends	\$1,317 40
License state auditor's.....	32 00
Bond of secretary.....	10 00
Advanced account real estate.....	1,033 24
Overdraft June 30, 1921.....	6,460 63

Total disbursements and cash balance..... \$8,853 27

ASSETS.

Real estate loans.....	\$17,807 99
Real estate owned.....	18,596 74
Real estate sold under contract.....	5,115 00
Advances on account of loans.....	116 12
Total assets	\$41,635 85

LIABILITIES.

Stock	\$33,923 74
Contingent fund	968 35
Overdraft	6,743 76
Total liabilities	\$41,635 85

**THE HOME SAVINGS AND LOAN ASSOCIATION, OF SEATTLE,
WASHINGTON.**

OFFICERS.

W. V. EDDY, President.

A. E. PIERCE, Secretary.

ROBERT GRASS, Attorney.

DIRECTORS.

W. V. EDDY, C. C. PIERCE, C. C. PHILLIPS, L. F. JONES, A. E. PIERCE,
WM. G. OYLER, DR. C. E. GUTHRIE.

Amount of authorized capital.....	\$10,000,000 00
Par value	100 00
Number of members.....	4969
Number of shares sold during the year.....	3451
Number of shares cancelled and withdrawn during the year.....	3359
Number of shares in force at close of year.....	3970
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	6%

RECEIPTS.

Installments or dues on stock.....	\$345,153 31
Repayments on loans.....	74,585 95
Debenture bonds sold.....	1,000 00
Insurance, taxes and other advances refunded.....	1,415 29
Interest	36,430 10
Liberty bonds sold.....	54,757 56
Customers collections	10,020 73
Repayments on Liberty bond loans.....	6,067 22
Payments on real estate sold on contract.....	1,473 65
Local improvement bonds.....	97,287 11
War Savings stamps.....	1,265 80
Repayments on stock loans.....	504 00
Miscellaneous earnings (profit on sale of bonds, service charges)....	759 15
Cash on hand July 1, 1921.....	25,271 42
Total receipts and balances.....	\$655,991 29

DISBURSEMENTS.

Real estate loans.....	\$94,117 43
Stock loans	1,225 00
Debenture bonds redeemed.....	10,500 00

Interest on borrowed money.....	1,018 00
Insurance and taxes advanced.....	3,289 43
Withdrawals of stock.....	335,928 28
Salary of officers and directors.....	None
Office help, rent, etc.....	9,165 87
Liberty bonds purchased.....	48,765 32
Customer collections remitted.....	9,296 34
Furniture and fixtures.....	270 40
Liberty bond loans made.....	8,330 00
Local improvement bonds purchased.....	105,410 13
Expense non-operating (taxes, insurance and annual license).....	746 02
Cash on hand June 30, 1922.....	27,929 07

Total disbursements and cash balance..... \$655,991 29

ASSETS.

Cash on hand	\$27,929 07
Real estate loans.....	352,538 14
Stock loans	1,675 00
Real estate owned.....	189 09
Real estate sold under contract.....	18,192 71
Advances on account of loans.....	4,048 03
Furniture and fixtures.....	2,839 63
War savings stamps.....	20 95
Loans on Liberty bonds.....	7,553 00
Advances on account of real estate contracts.....	221 99
Local improvement bonds.....	13,699 45

Total assets \$428,907 11

LIABILITIES.

Stock	\$397,076 49
Contingent fund	5,077 79
Undivided profits	10,432 40
Loans due and incomplete.....	5,848 48
Customers collections	1,091 95
Accrued interest on bonds.....	280 00
Debenture bonds	9,100 00

Total liabilities \$428,907 11

MUTUAL SAVINGS AND LOAN ASSOCIATION, OF SEATTLE, WASHINGTON.

OFFICERS.

WM. D. COMER, President. E. E. CUSHING, Secretary.
E. E. CUSHING, Treasurer. JAMES B. MURPHY, Attorney.

DIRECTORS.

THOMAS S. LIPPY, HENRY R. KING, GEORGE R. HANNON, FERGUSON
JANSEN, EDGAR E. CUSHING, WM. D. COMER.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	2347
Number of shares sold during the year.....	8742
Number of shares cancelled and withdrawn during the year.....	4404
Number of shares in force at close of year.....	9371
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	6%

RECEIPTS.

Installments or dues on stock.....	\$874,250 57
Repayments on loans.....	103,863 98
Borrowed money under sec. 8, ch. 110, Laws 1913.....	50,000 00
Real estate sold.....	None
Insurance, taxes and other advances refunded.....	None
Interest	57,688 65
Rents from real estate.....	None
Membership fees collected.....	None
Rent account	1,592 00
Stock loans	10,093 25
Loans on bonds and other securities.....	413,337 02
Bonds sold	206,486 42
Leasehold deposit	3,882 00
Furniture and fixtures.....	60 00
Cash on hand July 1, 1921.....	57,817 79
Total receipts and balances.....	\$1,779,071 68

DISBURSEMENTS.

Real estate loans.....	\$376,827 05
Stock	None
Borrowed money paid.....	50,000 00
Interest on borrowed money.....	510 13
Insurance and taxes advanced.....	None
Withdrawals of stock.....	440,400 45
Dividends	42,879 03
Salary of officers and directors.....	None
Office help, rent, etc.....	11,981 78
Legal services	250 00
Commission on loans.....	None
Commission on stock (membership fees).....	None
Bonds purchased	121,439 85
Bills receivable (loans on bonds and other securities).....	652,613 60
Furniture and fixtures.....	420 00
Stock loans	2,854 88
Insurance and taxes advanced.....	481 38
Loans to Cosmopolitan Savings & Loan Association.....	7,307 41
Interest earned and uncollected.....	4,930 40
Cash on hand June 30, 1922.....	66,175 72
Total disbursements and cash balance.....	\$1,779,071 68

ASSETS.

Cash on hand and in banks.....	\$66,175 72
Real estate loans.....	674,739 70
Stock loans	441 63
Loans to other societies.....	None
Bonds and warrants.....	None
Real estate owned.....	None
Real estate sold under contract.....	None
Advances on account of loans.....	None
Furniture and fixtures.....	15,275 68
Advance for insurance and taxes.....	1,965 02
Loans on bonds and other securities.....	277,545 72
Leasehold deposit (drawing 8%).....	3,236 00
Interest earned and uncollected.....	9,463 15
Loans to other associations.....	7,307 41
Total assets	\$1,056,150 03
Interest due and uncollected.....	9,463 15

LIABILITIES.

Stock	\$987,197 45
Interest account	304 61
Contingent fund	4,563 74
Loans due and incomplete	64,084 23
Total liabilities	\$1,056,150 03
Interest due and uncollected.....	9,463 15

**NORTHERN SAVINGS AND LOAN ASSOCIATION, OF SEATTLE,
WASHINGTON.**

OFFICERS.

WM. P. ALLEN, President.	S. C. CALDERHEAD, Secretary.
S. C. CALDERHEAD, Treasurer.	S. J. CALDERHEAD, Attorney.

DIRECTORS.

WM. P. ALLEN, W. T. CHRISTENSEN, O. S. JONES, D. W. MILLER, C. WILLIAMSON, I. W. GATES, S. C. CALDERHEAD.
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Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	165
Number of shares sold during the year.....	453
Number of shares cancelled and withdrawn during the year.....	43
Number of shares in force at close of year.....	863
Amount of membership fee per share charged—	
Up to January, 1922.....	2 00
Since January, 1922.....	None
Rate of annual dividend declared for year past.....	8%

RECEIPTS.

Installments or dues on stock.....	\$49,356 64
Repayments on loans.....	14,575 36
Borrowed money under sec. 8, ch. 110, Laws 1913.....	2,800 00
Interest	4,191 20
Membership fees collected.....	226 00
Cash on hand July 1, 1921.....	3,756 55
Total receipts and balances.....	74,905 75

DISBURSEMENTS.

Real estate loans.....	\$36,305 00
Borrowed money paid.....	4,100 00
Interest on borrowed money.....	35 79
Withdrawals of stock.....	24,372 33
Dividends	3,550 23
Office help, rent, etc.....	382 93
Legal services	30 00
Commission on stock (membership fees).....	226 00
Cash on hand June 30, 1922.....	5,903 47
Total disbursements and cash balance.....	\$74,905 75

ASSETS.

Cash on hand.....	\$5,903 47
Real estate loans.....	57,216 86
Total assets	\$63,120 33

LIABILITIES.

Stock	\$62,575 48
Contingent fund	544 85
Total liabilities	\$63,120 33

**PRUDENTIAL SAVINGS AND LOAN ASSOCIATION, OF SEATTLE,
WASHINGTON.**

OFFICERS.

GEORGE W. KINNE, President.	ELLIOTT R. HENDERSON, Secretary.
F. STONEBRAKER, Cashier.	G. E. STEINER, Attorney.

DIRECTORS.

GEORGE W. KINNE, JAMES E. BALKEMA, R. BLIX, ELLIOTT R. HENDERSON,
F. STONEBRAKER, G. E. STEINER, J. H. STEERE.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	900
Number of shares sold during the year.....	849
(Have discontinued issuing a definite number of shares since March 27, 1922.)	
Number of shares cancelled and withdrawn during the year.....	183
Number of shares in force at close of year.....	6,684 1/2
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	7%

RECEIPTS.

Installments or dues on stock.....	\$31,288 58
Repayments on loans.....	15,926 19
Insurance, taxes and other advances refunded.....	166 35
Borrowed money under sec. 8, ch. 110, Laws 1913.....	2,500 00
Insurance, taxes and other advances refunded.....	166 35
Interest on mortgage loans.....	6,681 12
Membership fees collected.....	152 60
Cash on hand July 1, 1921.....	2,163 06
Total receipts and balances.....	\$58,827 90

DISBURSEMENTS.

Real estate loans.....	\$24,756 37
Borrowed money paid.....	2,500 00
Interest on borrowed money.....	37 77
Insurance and taxes advanced.....	447 70
Withdrawals of stock.....	15,364 91
Dividends	4,572 40
Office help, rent, etc.....	6,626 73
Commission on loans.....	1,531 55
Commission on stock (membership fees).....	152 60
Cash on hand June 30, 1922.....	2,837 87
Total disbursements and cash balance.....	\$58,827 90

ASSETS.

Cash on hand.....	\$2,837 87
Real estate loans.....	68,385 20
Stock loans	541 82
Furniture and fixtures.....	1,671 35
Accounts receivable (Spokane shortage account).....	\$3,861 45
Accounts receivable, sundry.....	56 00
	<hr/>
	3,917 45
Advances	1,500 00
	<hr/>
Total assets	\$78,853 69
Interest due and uncollected.....	\$2,072 24

LIABILITIES.

Stock	\$77,078 90
Contingent fund	795 81
Undivided profits	633 98
Bills payable	345 00
	<hr/>
Total liabilities	\$78,853 69
Interest due and uncollected.....	\$2,072 24

**PUGET SOUND SAVINGS AND LOAN ASSOCIATION, OF SEATTLE,
WASHINGTON.**

OFFICERS.

A. F. ANDERSON, President.

ADOLPH F. LINDEN, Treasurer.

E. W. CAMPBELL, Secretary.

CORWIN S. SHANK, Attorney.

DIRECTORS.A. F. ANDERSON, E. W. CAMPBELL, ADOLPH F. LINDEN, CORWIN S. SHANK,
FRED A. ANDERSON.

Amount of authorized capital.....	\$10,000,000 00
Par value	100 00
Number of members.....	7260
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	5%

RECEIPTS.

Installments or dues on stock.....	\$1,964,378 86
Repayments on loans.....	801,595 87
Borrowed money under sec. 8, ch. 110, Laws 1913.....	325,000 00
Real estate sold under contract.....	2,100 39
Insurance, taxes and other advances refunded.....	10,989 09
Interest	328,886 95
Stock loans	21,923 70
Loans on Liberty bonds.....	8,350 00
Bonds and warrants.....	403,887 59
Furniture, fixtures and safe deposit equipment.....	1,854 29
"I." loans	428,647 04
Interest due and accrued.....	133,880 66
Contingent fund and undivided profits.....	130,089 67
Cash on hand July 1, 1921.....	61,496 43
	<hr/>
Total receipts and balances.....	\$4,623,080 54

DISBURSEMENTS.

Real estate loans.....	\$431,140	0x
Stock loans	16,317	00
Borrowed money paid	325,000	00
Interest on borrowed money.....	8,862	51
Insurance and taxes advanced, etc.....	56 672	60
Withdrawals of stock.....	2,170,692	87
Dividends	147,026	44
Salary of officers and directors.....	19,100	00
Office help, rent, etc.....	63,267	81
Legal services	1,000	00
Commission on loans.....	2,621	68
Real estate sold under contract.....	1,800	00
Loans on Liberty bonds.....	4,310	00
Bonds and warrants.....	442,115	32
Furniture, fixtures and safe deposit equipment.....	51,853	29
"I." loans	336,605	80
Interest due and accrued.....	109,866	62
Interest account	85,155	22
Contingent fund and undivided profits.....	130,543	91
Sundry accounts	1,853	29
Cash on hand June 30, 1922.....	217,276	16

Total disbursements and cash balance.....\$4,623,080 54

ASSETS.

Cash on hand.....	\$217,276	16
Real estate loans	2,263,723	08
Stock loans	14,333	30
Loans on bonds.....	4,100	00
Bonds and warrants.....	673,738	62
Real estate sold under contract.....	12,822	32
Advances on account of loans, etc.....	49,237	89
Furniture, fixtures and safe deposit equipment.....	80,000	00

Total assets\$3,315,236 38

LIABILITIES.

Stock	\$3,154,537	58
Fully paid stock.....	10,557	50
Installment stock	24,487	73
Savings insurance	202	74
Contingent fund	21,325	46
Undivided profits	1,951	56
Loans due and incomplete.....	102,173	81

Total liabilities\$3,315,236 38

SEATTLE SAVINGS AND LOAN ASSOCIATION, OF SEATTLE, WASHINGTON.

OFFICERS.

WM. DUNCAN, JR., President.
Z. O. LOREMAN, Treasurer.

Z. O. LOREMAN, Secretary.
E. B. PALMER, Attorney.

DIRECTORS.

F. A. LAVIOLETTE, THOS. M. ASKREN, OLOF EGER, GEO. T. LEWIS, ERNEST
J. MOY, WM. DUNCAN, Jr., Z. O. LOREMAN.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	2049
Number of shares sold during the year.....	2581
Number of shares cancelled and withdrawn during the year.....	1512
Number of shares in force at close of year.....	13857
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	7%

RECEIPTS.

Installments or dues on stock.....	\$367,408 06
Repayments on loans.....	86,055 54
Borrowed money under sec. 8, ch. 110, Laws 1913.....	None
Real estate sold.....	None
Insurance, taxes and other advances refunded.....	6,970 45
Interest	47,999 02
Rents from real estate.....	None
Membership fees collected.....	None
Received from special loss and gain account.....	2,550 17
Reduction on account of furniture and fixtures.....	500 00
Cash on hand July 1, 1921.....	28,649 77
Total receipts and balances.....	\$540,133 01

DISBURSEMENTS.

Real estate loans.....	\$167,899 80
Stock	None
Borrowed money paid.....	None
Interest on borrowed money.....	None
Insurance and taxes advanced.....	16,459 34
Withdrawals of stock.....	277,163 61
Dividends	34,994 93
Salary of officers and directors, office help, rent, etc.....	10,000 00
Distributed out of special loss and gain account.....	3,163 24
Cash on hand June 30, 1922.....	30,452 13
Total disbursements and cash balance.....	\$540,133 01

ASSETS.

Cash on hand.....	\$30,452 13
Real estate loans.....	554,074 69
Bonds and warrants.....	3,996 00
Real estate sold under contract.....	2,314 50
Advances on account of loans.....	9,488 89
Furniture and fixtures.....	2,300 06
Total assets	\$602,626 21

LIABILITIES.

Stock	\$588,886 54
Contingent fund	5,200 00
Loans due and incomplete.....	7,779 82
In special loss and gain fund.....	759 85
Total liabilities	\$602,626 21

**TRADES UNION SAVINGS AND LOAN ASSOCIATION, OF SEATTLE,
WASHINGTON.**

OFFICERS.

F. A. RUST, President.	H. R. HART, Secretary.
H. R. HART, Treasurer.	W. G. McLAREN, Attorney.

DIRECTORS.

E. B. AULT, C. R. CASE, F. W. COTTERILL, C. W. DOYLE, H. R. HART, G. P. LISTMAN, ALICE LORD, R. L. PROCTOR, W. G. McLAREN, A. G. DENTLER, F. A. RUST, J. COKE.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	2782
Number of shares sold during the year.....	617
Number of shares cancelled and withdrawn during the year.....	698
Number of shares in force at close of year.....	4703
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	5¼%

RECEIPTS.

Installments or dues on stock.....	\$379,439 49
Repayments on loans.....	156,892 62
Bonds investments	171,171 72
Short loans on Liberty bonds and L. I. D. bonds.....	94,030 23
Cash in banks.....	791,303 80
Incomplete loans	30,337 02
Lease hold account.....	1,484 00
Accounts receivable	3,000 00
Accrued interest receivable.....	5,378 35
Contingent fund	1,238 57
Cash on hand July 1, 1921.....	10,210 93
Total receipts and balances.....	\$1,644,486 73

DISBURSEMENTS.

Real estate loans.....	\$70,478 33
Stock	581,194 69
Borrowed money paid.....	31,264 00
Lease hold account.....	1,864 38
Cash deposited in banks.....	798,509 59
Bonds investments	35,358 24
Short loans on Liberty bonds and L. I. D. bonds.....	83,045 85
Incomplete loans	28,712 08
Office equipment	1,503 64
Undivided profits	287 60
Uncollected R. E. L. interest.....	1,216 38

Accounts receivable	1,611 71
Accrued interest receivable.....	4,644 43
Cash on hand June 30, 1922.....	4,795 81
Total disbursements and cash balance.....	\$1,644,486 73

ASSETS.

Cash on hand	\$4,795 81
Cash in banks	7,811 10
Real estate loans	384,260 26
Loans on Liberty bonds and L. I. D. bonds.....	31,950 62
Bonds and warrants	37,001 34
Furniture and fixtures	6,271 16
Accrued interest receivable.....	1,401 42
Accounts receivable	1,588 71
Lease Hold account	1,580 38
Total assets	\$476,658 80

LIABILITIES.

Stock	\$470,389 05
Contingent fund	4,908 40
Undivided profits	208 17
Loans due and incomplete.....	1,153 18
Total liabilities	\$476,658 80

**UNIVERSAL SAVINGS AND LOAN ASSOCIATION, OF SEATTLE,
WASHINGTON.**

OFFICERS.

W. S. BURT, President.	F. DANE LARKIN, Secretary.
B. L. McMULLEN, Treasurer.	D. V. HALVERSTADT, Attorney.

DIRECTORS.

W. S. BURT, S. E. ANDERSON, B. L. McMULLEN, F. DANE LARKIN, D. V. HALVERSTADT, H. B. ANDERSON, W. I. HURLBUT.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	549
Number of shares sold during the year.....	340
Number of shares cancelled and withdrawn during the year.....	8125
Number of shares in force at close of year.....	4821
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	6%

RECEIPTS.

Installments or dues on stock.....	\$57,414 18
Repayments on loans.....	82,399 59
Borrowed money under sec. 8, ch. 110, Laws 1913.....	15,500 00
Real estate sold	711 61
Insurance, taxes and other advances refunded.....	1,717 63
Interest	27,648 86
Miscellaneous revenue	44
Furniture and fixtures.....	998 78
Bond loans repaid	899 00
Refunds foreclosure account.....	6,722 52

Repaid expense account	959 82
Contingent fund	127 93
Bonds and warrants sold.....	30,379 38
Stock loans repaid	1,600 00
Cash on hand July 1, 1921.....	13,915 86
Total receipts and balances.....	\$240,995 60

DISBURSEMENTS.

Real estate loans.....	\$74 23
Stock	500 00
Borrowed money paid.....	37,000 00
Insurance and taxes advanced.....	1,437 29
Withdrawals of stock.....	139,422 74
Dividends	20,943 91
Salary of officers and directors.....	3,116 80
Office help, rent, etc.....	5,049 17
License fee	141 25
Officers' salaries for year ending June 30, 1921.....	4,916 73
Real estate sold.....	3,600 00
Furniture and fixtures.....	504 50
Foreclosure account	11,430 79
Contingent fund	163 69
Cash on hand June 30, 1922.....	12,694 50
Total disbursements and cash balance.....	\$240,995 60

ASSETS.

Cash on hand.....	\$12,694 50
Real estate loans.....	259,275 22
Stock loans	700 00
Bonds and warrants.....	180 00
Real estate sold under contract.....	11,184 16
Advances on account of loans.....	643 48
Furniture and fixtures.....	1,773 76
Legal services (Foreclosure).....	7,808 24
Total assets	\$294,259 36

LIABILITIES.

Stock	\$276,311 78
Contingent fund	5,757 68
Undivided profits	9,189 90
Notes payable	3,000 00
Total liabilities	\$294,259 36
Interest due and uncollected.....	None

**WILLAPA HARBOR SAVINGS AND LOAN ASSOCIATION, OF SOUTH
BEND, WASHINGTON.**

OFFICERS.

A. S. HARRISON, President.
F. R. WRIGHT, Treasurer.

EMMA HARRISON, Secretary.
FRED M. BOND, Attorney.

DIRECTORS.

A. S. HARRISON, C. A. WERLEY, F. A. HAZELTINE, E. W. LILLY, C. J.
HABERSETZER, H. W. MUND, C. O. RHOADES.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	59
Number of shares sold during the year.....	40
Number of shares cancelled and withdrawn during the year.....	76
Number of shares in force at close of year.....	799
Amount of membership fee per share charged.....	2 00
Rate of annual dividend declared for year past.....	6%

RECEIPTS.

Installments or dues on stock.....	\$3,064 96
Repayments on loans.....	1,282 92
Borrowed money under sec. 8, ch. 110, Laws 1913.....	2,330 00
Real estate sold.....	None
Insurance, taxes and other advances refunded.....	None
Interest	701 11
Rents from real estate.....	None
Membership fees collected.....	30 00
Commission on loans.....	15 00
Cash on hand July 1, 1921.....	27 19

Total receipts and balances.....	\$7,451 18
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DISBURSEMENTS.

Real estate loans.....	\$1,500 00
Stock	None
Borrowed money paid.....	2,930 00
Interest on borrowed money.....	39 58
Insurance and taxes advanced.....	42 95
Withdrawals of stock.....	2,228 75
Dividends	229 11
Salary of officers and directors.....	135 80
Office help, rent, etc.....	115 09
Legal services	None
Commission on loans.....	None
Commission on stock (membership fees).....	None
Contingent fund	12 10
Cash on hand June 30, 1922.....	217 80

Total disbursements and cash balance.....	\$7,451 18
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ASSETS.

Cash on hand.....	\$217 80
Real estate loans.....	8,767 42
Stock loans	None
Loans to other societies.....	None
Bonds and warrants.....	None
Real estate owned.....	None
Real estate sold under contract.....	None

Advances on account of loans.....	42 95
Furniture and fixtures.....	153 00
Total assets	\$9,181 17
Interest due and uncollected.....	203 00

LIABILITIES.

Stock	\$8,927 21
Contingent fund	12 10
Undivided profits	241 86
Total liabilities	\$9,181 17
Interest due and uncollected.....	203 00

CITIZENS SAVINGS AND LOAN SOCIETY, OF SPOKANE, WASHINGTON.**OFFICERS.**

EDWARD O'SHEA, President.	R. E. PORTERFIELD, Secretary.
J. ELMER WEST, Treasurer.	R. E. PORTERFIELD, Attorney.

DIRECTORS.

EDWARD O'SHEA, JULIUS A. ZITTEL, DR. ERICH T. RICHTER, R. E. PORTERFIELD, J. ELMER WEST, J. J. KING, GEO. S. MARSHALL.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members estimated at.....	3200
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	5%

RECEIPTS.

Installments or dues on stock.....	\$442,540 87
Repayments on loans.....	102,817 16
Borrowed money under sec. 8, ch. 110, Laws 1913.....	3,000 00
Real estate sold.....	2,000 00
Insurance, taxes and other advances refunded.....	3,954 28
Interest	45,333 84
Rents from real estate.....	9,353 05
Membership fees collected.....	None
Repayments on contracts on real estate.....	3,682 07
Bonds and warrants sold or called for payment.....	45,110 36
Premium received on bonds.....	321 05
Cash on hand July 1, 1921.....	24,501 44
Total receipts and balances.....	\$682,614 12

DISBURSEMENTS.

Real estate loans.....	\$164,244 63
Stock	9,840 35
Borrowed money paid.....	3,000 00
Interest on borrowed money.....	6 42
Insurance and taxes advanced.....	5,587 06
Withdrawals of stock.....	318,702 18
Dividends	35,949 23
Salary of officers and directors.....	9,680 00
Office help, rent, etc.....	4,436 27
Legal services	None

Commission on loans.....	None
Commission on stock (membership fees).....	None
Bonds, warrants and certificates of deposits purchased.....	64,440 36
Real estate sold on contract.....	2,522 63
Contingent fund	615 55
Real estate upkeep and maintenance.....	4,940 12
Real estate (permanent costs).....	100 00
Furniture and fixtures (adding machine).....	200 00
Deferred charges to property upkeep (taxes).....	1,268 67
Discount on bonds.....	62 50
Cash on hand June 30, 1922.....	57,018 15
Total disbursements and cash balance.....	\$682,614 12

ASSETS.

Cash on hand.....	\$57,018 15
Real estate loans.....	604,275 30
Stock loans	9,868 11
Loans to other societies.....	None
Bonds and warrants.....	72,758 95
Real estate owned.....	69,248 90
Real estate sold under contract.....	22,110 65
Advances on account of loans.....	14,381 54
Furniture and fixtures.....	1,200 00
Office building	30,292 72
Tax account (deferred charges to property upkeep).....	1,268 67
Accrued interest—earned but not due.....	7,600 00
Total assets	\$890,022 99
Interest earned but not due.....	7,600 00

LIABILITIES.

Stock	\$868,487 39
Contingent fund	18,128 97
Undivided profits	1,102 16
Loans due and incomplete.....	12,304 47
Loans from other societies.....	None
Total liabilities	\$890,022 99
Interest earned but not due.....	7,600 00

FIDELITY SAVINGS AND LOAN ASSOCIATION, OF SPOKANE, WASHINGTON.

OFFICERS.

OTTO W. SPERLING, President.	F. S. McWILLIAMS, Secretary-Manager.
F. S. McWILLIAMS, Treasurer.	McWILLIAMS & ORR, Attorneys.

DIRECTORS.

O. C. JENSEN, H. L. McWILLIAMS, M. B. CONNELLY, E. F. CARTIER VAN DISSEL, R. R. ROGERS, MICHAEL LANG, L. J. McATEE, C. D. ROBINSON, D. F. HALLAHAN, F. S. McWILLIAMS, OTTO W. SPERLING.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	2722
Number of shares sold during the year.....	8003
Number of shares cancelled and withdrawn during the year.....	6122
Number of shares in force at close of year.....	13312
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	5%

RECEIPTS.

Installments or dues on stock.....	\$800,392 50
Repayments on loans.....	407,111 30
Real estate sold.....	7,000 00
Insurance, taxes and other advances refunded.....	11,077 12
Interest.....	101,818 00
Rents from real estate, home office only.....	6,025 11
Collateral loans repaid.....	62,683 12
Penalties on delinquent loans.....	153 33
Payments on real estate contracts.....	5,342 92
U. S. bonds and warrants.....	31,705 81
Sundries (including cross entries).....	186,644 94
Cash on hand July 1, 1921.....	60,123 98
Total receipts and balances.....	\$1,680,078 13

DISBURSEMENTS.

Real estate loans.....	\$535,971 54
Borrowed money paid.....	3,500 00
Interest on borrowed money.....	1,305 00
Insurance and taxes advanced.....	21,069 60
Withdrawals of stock.....	612,122 96
Dividends.....	52,303 61
Salary of officers and directors.....	7,915 00
Office help, rent, etc.....	6,775 00
Legal services.....	500 00
Collateral loans made.....	57,851 14
Bonds and warrants purchased.....	5,005 81
Credits to contingent fund.....	5,000 00
Old membership fees refunded.....	318 00
Sundries including cross entries.....	205,981 70
Cash on hand June 30, 1922.....	164,458 77
Total disbursements and cash balance.....	\$1,680,078 13

ASSETS.

Cash on hand.....	\$164,458 77
Real estate loans.....	1,152,510 54
Stock loans.....	26,675 22
Bonds and warrants.....	8,000 00
Real estate owned.....	7,732 01
Real estate sold under contract.....	12,687 96
Advances on account of loans.....	5,140 32
Furniture and fixtures.....	4,581 14
Home office building.....	50,000 00
Accrued interest.....	5,424 90
Total assets.....	\$1,437,210 86

Interest due and uncollected not included.

LIABILITIES.

Stock.....	\$1,331,829 93
Contingent fund.....	25,000 00
Undivided profits.....	55,113 38
Loans due and incomplete.....	6,067 55
Debenture bonds.....	19,200 00

Total liabilities..... **\$1,437,210 86**
 Interest due and uncollected not included.

**THE GREAT WESTERN SAVINGS AND LOAN ASSOCIATION, OF
SPOKANE, WASHINGTON.**

OFFICERS.

E. H. CURRENT, President. O. G. ARNESON, Secretary.
RASMUS SOLLID, Treasurer.

DIRECTORS.

E. H. CURRENT, L. G. HEIBERG, O. G. ARNESON, RASMUS SOLLID, PAUL
OSTHOLM, M. H. JERDEE, O. C. STYVE, O. G. HAUKEDAHL,
VILAS TOOKE, E. T. LENSEGRAFF, PETER HANSON.

Amount of authorized capital.....	\$20,000,000 00
Par value	100 00
Number of members.....	71
Number of shares sold during the year.....	432
Number of shares cancelled and withdrawn during the year.....	78
Number of shares in force at close of year.....	354
Amount of membership fee per share charged.....	2 00
(No charge made in Spokane and unsolicited business.)	
Rate of annual dividend declared for year past.....	8%

RECEIPTS.

Installments or dues on stock.....	\$17,645 91
Repayments on loans.....	942 53
Repayments on stock loans.....	90 00
Interest	889 73
Membership fees collected and commissions on loans.....	700 89
Cash on hand July 1, 1921.....	654 47
Total receipts and balances.....	\$20,923 53

DISBURSEMENTS.

Real estate loans.....	\$12,100 00
Stock loans	205 00
Withdrawals of stock.....	2,237 18
Dividends	886 78
Office help, rent, etc.....	657 19
Office furniture	50 00
Balance uncompleted loans July 1, 1921.....	568 73
Cash on hand June 30, 1922.....	4,218 65
Total disbursements and cash balance.....	\$20,923 53

ASSETS.

Cash on hand.....	\$4,218 65
Real estate loans.....	15,523 56
Stock loans	195 00
Furniture and fixtures.....	350 00
Total assets	\$20,287 21
Interest due and uncollected.....	28 44

LIABILITIES.

Stock	\$20,231 30
Contingent fund	53 47
Undivided profits	2 44
Total liabilities	\$20,287 21

**THE NATIONAL SAVINGS AND LOAN ASSOCIATION, OF SPOKANE,
WASHINGTON.**

OFFICERS.

E. J. SIMONS, President.

A. J. LINDSAY, Secretary.

E. R. ENNIS, Treasurer.

ALLEN-WINSTON-ALLEN, Attorneys.

DIRECTORS.

E. J. SIMONS, ROY BUNGAY, G. BURWELL MANN, JOHN JOHNSON, F. D.
ALLEN, A. J. LINDSAY, E. J. BAUME, C. S. CREWS, C. E. WICKERSHAM,
GEO. BROWN, PETER SWANSON, JOHN T. LITTLE, J. TOM
O'BRIEN, J. F. BROD, RAY GROMBACHER.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	890
Number of shares sold during the year.....	9908
Number of shares cancelled and withdrawn during the year.....	30
Number of shares in force at close of year.....	13341
Amount of membership fee per share charged.....	2 00
Rate of annual dividend declared for year past.....	7½%

RECEIPTS.

Installments or dues on stock.....	\$221,998 67
Repayments on loans.....	36,782 28
Borrowed money under sec. 8, ch. 110, Laws 1913.....	20,500 00
Interest	16,415 74
Membership fees collected.....	13,938 18
Sundry	104 12
Prepaid insurance	15 52
Interest paid	76 13
Furniture	8 00
Cash on hand July 1, 1921.....	769 96
Total receipts and balances.....	\$310,608 60

DISBURSEMENTS.

Real estate loans.....	\$161,679 38
Borrowed money paid.....	21,800 00
Interest on borrowed money.....	153 65
Withdrawals of stock.....	87,331 85
Dividends	15,286 50
Office help, rent, etc.....	4,632 82
Commission on stock (membership fees).....	6,667 21
Furniture and fixtures.....	1,434 12
Insurance	723 00
Accounts payable	156 00
Interest received	45 61
Cash on hand June 30, 1922.....	10,698 46
Total disbursements and cash balance.....	\$310,608 60

ASSETS.

Cash on hand.....	\$10,698 46
Real estate loans.....	310,918 32
Advances on account of loans.....	207 66
Furniture and fixtures.....	1,844 37
Prepaid insurance	272 13
Total assets	\$323,940 94

LIABILITIES.

Stock	\$248,687 45
Contingent fund	971 53
Undivided profits	1,728 36
Loans due and incomplete.....	72,553 60
Total liabilities	\$323,940 94

SPOKANE SAVINGS AND LOAN SOCIETY, OF SPOKANE, WASHINGTON.**OFFICERS.**

F. N. MARTIN, President.	J. L. COOPER, Vice President and Manager.
W. S. GILBERT, Vice President.	ALEX TURNBULL, Vice President.
ROGER M. JAMIESON, Secretary.	BOYD C. WALKER, Asst. Secretary.
A. D. SCHAEFER, Asst. Sec'y.	HAMBLEN & GILBERT, Attorneys.

DIRECTORS.

F. N. MARTIN, J. L. COOPER, W. S. GILBERT, ALEX TURNBULL, J. W. BURGAN, FRED W. KIESLING, GEORGE A. PHILLIPS, A. W. LINDSAY, WM. FITZGERALD, J. W. WENTWORTH, W. H. UDE, DR. H. L. MOREHOUSE, G. O. ROGERS.

Amount of authorized capital.....	\$20,000,000 00
Par value	100 00
Number of members.....	7624
Number of shares sold during the year.....	31851
Number of shares cancelled and withdrawn during the year.....	21257
Number of shares in force at close of year.....	37323
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	5%

RECEIPTS.

Installments or dues on stock.....	\$3,185,102 04
Repayments on loans.....	636,806 69
Real estate sold.....	5,847 26
Insurance, taxes and other advances refunded.....	12,209 88
Interest	199,792 39
Rents from real estate.....	11,342 72
Membership fees collected.....	None
Loan expense	8,807 50
Bonds sold	48,901 60
Loaned to other associations under sec. 8, ch. 110, Laws 1913.....	25,000 00
Cash on hand July 1, 1921.....	142,656 99
Total receipts and balances.....	\$4,276,467 07

DISBURSEMENTS.

Real estate loans.....	\$1,655,394 04
Insurance and taxes advanced.....	14,949 03
Withdrawals of stock.....	2,125,726 61
Dividends	127,202 82
Salary of officers and directors.....	16,886 00
Office help, rent, etc.....	28,315 87
Legal services	1,750 00
Loan expense	9,029 66

Bonds purchased	27,360 79
Real estate sold on contract.....	4,995 91
Furniture and fixtures.....	11,292 45
Home office building.....	9,943 47
Loaned to other associations.....	25,000 00
Cash on hand June 30, 1922.....	218,620 41

Total disbursements and cash balance.....\$4,276,467 07

ASSETS.

Cash on hand.....	\$218,620 41
Real estate loans.....	3,158,581 67
Stock loans and collateral loans.....	98,660 66
Loans to other societies.....	None
Bonds and warrants.....	86,126 89
Real estate owned.....	None
Real estate sold under contract.....	32,877 87
Advances on account of loans.....	6,589 19
Furniture and fixtures.....	10,000 00
Safe deposit vault.....	12,000 00
Interest receivable	6,500 00
Home office building.....	280,000 00

Total assets\$3,909,956 69

LIABILITIES.

Stock	\$3,732,362 17
Contingent fund	35,000 00
Undivided profits	89,445 89
Loans due and incomplete.....	52,953 04
Loan expense	195 59

Total liabilities\$3,909,956 69

AMERICAN SAVINGS AND LOAN ASSOCIATION, OF TACOMA, WASHINGTON.

OFFICERS.

DR. J. B. ROBERTSON, President.
O. H. BRASIER, Treasurer.

O. H. BRASIER, Secretary.
WM. R. LEE, Attorney.

DIRECTORS.

DR. J. B. ROBERTSON, E. F. WARD, JUDSON BENTON, FRANK E. BURROWS,
W. B. HOTCHKISS, GUY WILLIAMS, O. H. BRASIER, WM. R. LEE.

Amount of authorized capital.....	\$25,000,000 00
Par value	100 00
Number of members.....	106
Number of shares sold during the year.....	423
Number of shares cancelled and withdrawn during the year.....	36
Number of shares in force at close of year.....	387
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	8%

RECEIPTS.

Installments or dues on stock.....	\$42,385 39
Repayments on loans.....	1,463 42
Borrowed money under sec. 8, ch. 110, Laws 1913.....	8,044 05
Real estate sold.....	None
Insurance, taxes and other advances refunded.....	13 50
Interest	1,335 96
Rents from real estate.....	None
Membership fees collected.....	195 00
Bank interest refunded.....	20 40
Dividends paid December 31, 1921.....	245 14
Cash on hand July 1, 1921.....	None
Total receipts and balances.....	\$53,702 86

DISBURSEMENTS.

Real estate loans (\$58,800.00 less \$14,325.48 incomplete).....	\$44,474 52
Stock	50 00
Borrowed money paid.....	4,544 05
Interest on borrowed money.....	206 19
Insurance and taxes advanced.....	13 50
Withdrawals of stock.....	3,620 41
Dividends December 31, 1921.....	245 14
Salary of officers and directors.....	217 68
Office help, rent, etc.....	None
Legal services	None
Commission on loans.....	None
Commission on stock (membership fees).....	195 00
Cash on hand June 30, 1922.....	126 37
Total disbursements and cash balance.....	\$53,702 86

ASSETS.

Cash on hand.....	\$126 37
Real estate loans.....	57,336 58
Stock loans	50 00
Advances on account of loans.....	88 95
Furniture and fixtures.....	None
Total assets	\$57,601 90

LIABILITIES.

Stock	\$39,000 12
Contingent fund	83 23
Undivided profits	693 07
Loans due and incomplete.....	14,325 48
Bills payable to bank.....	3,500 00
Total liabilities	\$57,601 90

**MODERN SAVINGS AND LOAN ASSOCIATION, OF TACOMA,
WASHINGTON.**

OFFICERS.

C. D. MURDOCH, President.

F. H. ATCHINSON, Secretary.

F. H. ATCHINSON, Treasurer.

J. CHAS. DENNIS, Attorney.

DIRECTORS.

C. D. MURDOCH, F. H. ATCHINSON, J. CHAS. DENNIS, L. RICHTER, W. F.
WINDLEY, E. M. DENNIS, M. C. ATCHINSON.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	77
Number of shares sold during the year.....	111 ¼
Number of shares cancelled and withdrawn during the year.....	213
Number of shares in force at close of year.....	755 ¾
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	7%

RECEIPTS.

Installments or dues on stock.....	\$7,046 67
Repayments on loans.....	12,150 75
Real estate sold.....	436 40
Interest	3,285 16
Bonds sold	5,418 05
A. S. Love account.....	820 00
Cash on hand July 1, 1921.....	1,619 91
Total receipts and balances.....	\$30,776 94

DISBURSEMENTS.

Real estate loans.....	\$9,728 07
Stock loans	600 00
Borrowed money paid	3,000 00
Interest on borrowed money.....	71 13
Withdrawals of stock.....	12,556 58
Dividends	876 06
Office help, rent, expenses, etc.....	568 31
Real estate	19 80
Office furniture	40 00
Love place	161 50
Personal accounts	86 24
Cash on hand June 30, 1922.....	3,069 25
Total disbursements and cash balance.....	\$30,776 94

ASSETS.

Cash on hand.....	\$3,069 25
Real estate loans.....	40,031 21
Stock loans	3,946 27
Real estate owned and real estate sold under contract.....	1,659 92
Furniture and fixtures.....	40 00
Interest accrued not due.....	82 48
Total assets	\$48,829 13

LIABILITIES.

Stock	\$47,819 58
Contingent fund	140 87
Undivided profits	818 68
Loans due and incomplete.....	50 00
Total liabilities	\$48,829 13

**NORTHWEST SAVINGS AND LOAN ASSOCIATION, OF TACOMA,
WASHINGTON.**

OFFICERS.

E. F. GREGORY, President.	JOHN A. REA, Vice President.
C. L. ROBERTS, Secretary.	ANNE McNERTHNEY, Assistant Secretary.
H. E. O'NEAL, Treasurer.	JOHN M. ARNSTON, Attorney.

DIRECTORS.

E. F. GREGORY, JOHN A. REA, C. L. ROBERTS, H. E. O'NEAL, JOHN M. ARNSTON, H. G. WILLIAMS, R. R. SPRINKLE, GEO. H. SELLS, J. S. KEMP.

Amount of authorized capital.....	\$5,000,000 00
Par value	100 00
Number of members.....	348
Number of shares sold during the year.....	269
Number of shares cancelled and withdrawn during the year.....	590
Number of shares in force at close of year.....	3124
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past—	
First half	7%
Second half	6%

RECEIPTS.

Installments or dues on stock.....	\$26,869 07
Repayments on loans.....	50,407 33
Borrowed money under sec. 8, ch. 110, Laws 1913.....	14,000 00
Real estate sold.....	900 00
Insurance, taxes and other advances refunded.....	36 10
Interest	1,512 62
Rents from real estate.....	None
Membership fees collected	None
Bills receivable	892 23
Real estate contracts.....	355 30
Furniture and fixtures.....	120 00
Undivided profits	198 03
Cash on hand July 1, 1921.....	2,146 03
Total receipts and balances.....	\$97,436 71

DISBURSEMENTS.

Real estate loans.....	\$27,121 40
Stock	None
Borrowed money paid.....	14,000 00
Interest on borrowed money.....	246 60
Insurance and taxes advanced.....	479 24
Withdrawals of stock.....	34,873 80
Salary of officers and directors.....	2,000 00
Office help, rent, etc.....	1,120 85

Legal services	None
Commission on loans.....	None
Commission on stock (membership fees).....	None
Real estate	99 36
Real estate contracts.....	38 00
Undivided profits	8 75
Furniture and fixtures.....	776 09
Advertising	99 76
Cash on hand June 30, 1922.....	16,572 86

Total disbursements and cash balance..... \$97,436 71

ASSETS.

Cash on hand July 1, 1922.....	\$16,572 86
Real estate loans.....	108,141 03
Stock loans	None
Loans to other societies.....	None
Bonds and warrants.....	None
Real estate owned.....	628 83
Real estate sold under contract.....	2,555 68
Advances on account of loans.....	443 14
Furniture and fixtures.....	907 59
Bills receivable	2,081 92

Total assets \$131,331 05

Interest due and uncollected..... 180 13

LIABILITIES.

Savings	\$30,027 80
Paid	46,092 41
Contingent fund	3,525 81
Undivided profits	224 98
Loans due and incomplete.....	1,460 05

Total liabilities \$131,331 05

Interest due and uncollected..... 180 13

PACIFIC SAVINGS AND LOAN ASSOCIATION, OF TACOMA, WASHINGTON.

OFFICERS.

W. H. REID, President.
A. NEHAMMER, Treasurer.

WALTER F. McDOWELL, Secretary.
J. T. S. LYLE, Attorney.

DIRECTORS.

C. E. BUCKLEY, B. E. BUCKMASTER, J. I. GILMORE, B. E. LEMLEY, J. T. S. LYLE, JAS. A. O'NEIL, W. H. REID, F. H. SWEETLAND, GEO. P. WRIGHT.

Amount of authorized capital.....	\$30,000,000 00
Par value	100 00
Number of members (approximately).....	14000
Since the abolition of membership fees by this Association, no record has been kept of the shares sold or withdrawn.	
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past—	
December 31, 1921.....	8%
June 30, 1922.....	6%

RECEIPTS.

Installments or dues on stock.....	\$1,997,175 87
Repayments on loans.....	1,055,809 59
Borrowed money under sec. 8, ch. 110, Laws 1913.....	70,000 00
Real estate sold.....	23,208 17
Insurance, taxes and other advances refunded.....	48,002 86
Interest	399,798 99
Rents from real estate.....	88 00
Stock loans repaid.....	38,939 91
Payments on real estate contracts.....	11,211 54
Suspense	27,913 53
Accounts receivable	2,202 37
Commission on loans.....	870 00
Home office building (Income account).....	14,304 28
Profit and loss.....	3,167 21
Miscellaneous	1,110 93
Cash on hand July 1, 1922.....	49,849 45
Total receipts and balances.....	\$3,743,652 70

DISBURSEMENTS.

Real estate loans.....	\$1,969,398 31
Stock loans	16,059 51
Borrowed money paid.....	100,000 00
Interest on borrowed money.....	527 67
Insurance and taxes advanced.....	133,705 48
Withdrawals of stock.....	1,182,040 82
Dividends	38,091 67
Salary of officers and directors.....	30,492 33
Office help, rent, etc.....	31,386 37
Legal services	990 50
Commission on loans.....	683 00
Commission on collections.....	9,943 41
Suspense	27,047 36
Real estate expense.....	508 54
Real estate taxes.....	637 61
Profit and loss.....	1,923 41
Real estates	8,501 00
Real estate contracts.....	8,775 00
Accounts receivable	2,664 55
Contingent fund	18,340 21
Home office building (expense account).....	10,553 81
Furniture and fixtures.....	13,421 90
Miscellaneous	4,686 80
Cash on hand June 30, 1922.....	183,273 44
Total disbursements and cash balance.....	\$3,743,652 70

ASSETS.

Cash on hand.....	\$183,273 44
Real estate loans.....	4,663,463 46
Stock loans	33,235 75
Real estate owned.....	6,902 88
Real estate sold under contract.....	47,581 37
Advances on account of loans.....	99,859 57
Furniture and fixtures.....	13,500 00
Accounts receivable	5,289 05
Home office building.....	188,000 00
Total assets	\$5,191,105 52
Interest due and uncollected.....	None

LIABILITIES.

Installment shares	\$2,454,874 59
Savings shares	1,976,671 82
Paid-up shares	537,100 00
Contingent fund	32,500 00
Reserve fund	18,543 29
Loans due and incomplete.....	40,644 63
Loans from other societies.....	50,000 00
Due on home office building.....	80,000 00
Suspense	771 19
Total liabilities	\$5,191,105 52
Interest due and uncollected.....	None

**PEOPLES SAVINGS AND LOAN ASSOCIATION, OF TACOMA,
WASHINGTON.**

OFFICERS.

MAT OPGENORTH, President.
C. W. DUBOIS, Treasurer.

W. L. VERGIN, Secretary.
J. H. GORDON, Attorney.

DIRECTORS.

MAT OPGENORTH, C. W. DUBOIS, DR. C. P. GAMMON, J. H. GORDON, M. L. OSNESS, G. C. NORTON, W. L. VERGIN.

Amount of authorized capital.....	\$6,000,000 00
Par value	100 00
Number of members.....	663
Number of shares sold during the year.....	11593
Number of shares cancelled and withdrawn during the year.....	575
Number of shares in force at close of year.....	16113½
Amount of membership fee per share charged.....	2 00
Rate of annual dividend declared for year past.....	8%

RECEIPTS.

Installments or dues on stock.....	\$123,792 30
Repayments on loans.....	37,890 72
Borrowed money under sec. 8, ch. 110, Laws 1913.....	23,000 00
Real estate sold.....	5,146 04
Insurance, taxes and other advances refunded.....	151 76
Interest	14,325 26
Rents from real estate.....	110 00
Membership fees collected.....	14,498 11
Commission on loans.....	1,475 65
Suspense accounts	4,102 22
Incomplete loans	12,350 00
Accounts receivable	1,354 25
Safe sold	275 00
Real estate contracts.....	2,874 00
Membership fees	186 12
Loan commissions	269 84
Profit on real estate contracts.....	738 27
Contingent fund	839 32
Cash on hand July 1, 1921.....	6,242 07
Total receipts and balances.....	\$249,620 93

DISBURSEMENTS.

Real estate loans.....	\$64,666 12
Borrowed money paid.....	39,000 00
Interest on borrowed money.....	407 10
Withdrawals of stock.....	57,478 09
Dividends	16,793 70
Office help, rent, etc.....	441 94
Legal services	7 70
Commission on loans.....	1,475 65
Commission on stock (membership fees).....	14,498 11
Suspense accounts	4,102 22
Incomplete loans	9,450 00
Accounts receivable	3,962 35
Furniture and fixtures.....	26 00
Real estate contracts.....	6,117 70
Real estate	15,666 40
General expenses	1,886 53
Collection fees	208 00
Association expense	131 68
Dep. furniture and fixtures.....	92 82
Taxes and insurance.....	253 10
Real estate expense.....	81 49
Contingent fund	839 32
Cash on hand June 30, 1922.....	12,034 91

Total disbursements and cash balance..... **\$249,620 93**

ASSETS.

Cash on hand.....	\$12,034 91
Real estate loans.....	167,620 58
Real estate owned.....	10,520 36
Real estate sold under contract.....	10,285 31
Furniture and fixtures.....	277 81
Accounts receivable	2,608 10

Total assets

\$203,347 07

LIABILITIES.

Stock	\$198,586 04
Contingent fund	1,637 91
Loans due and incomplete.....	3,123 12

Total liabilities

\$203,347 07

THE STATE SAVINGS AND LOAN ASSOCIATION, OF TACOMA, WASHINGTON.

OFFICERS.

ROY E. DAVISON, President.

GEORGE H. WALLIS, Secretary.

CALVIN W. STEWART, Treasurer.

A. O. BURMEISTER, Attorney.

DIRECTORS.

R. E. DAVISON, E. E. McMILLAN, G. H. WALLIS, C. W. STEWART, A. O.
BURMEISTER, BURNS POE, E. C. HILL, S. H. BRAMMER,
C. E. DUBOIS, J. F. TORRENCE.

Amount of authorized capital.....	\$8,000,000 00
Par value	100 00
Number of members.....	3587
Number of shares sold during the year.....	8977
Number of shares cancelled and withdrawn during the year.....	4366
Number of shares in force at close of year.....	54430
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past—	
First half	7%
Second half	6%

RECEIPTS.

Installments or dues on stock.....	\$691,375 87
Repayments on loans.....	404,649 24
Real estate sold	5,640 17
Insurance, taxes and other advances refunded.....	9,602 81
Interest	191,459 74
Rents from real estate.....	1,907 42
Real estate contracts.....	5,440 73
Exchange checks	41,273 24
Office building rents.....	15,382 70
Suspense	6,952 20
Loan fees	2,892 50
Expense refunds	2,603 64
Stock loans	1,845 00
Profit and loss items.....	471 02
Furniture and fixtures.....	20 00
Cash on hand July 1, 1921.....	76,186 87
Total receipts and balances.....	\$1,457,703 15

DISBURSEMENTS.

Real estate loans.....	\$353,965 92
Borrowed money paid.....	51,095 00
Interest on borrowed money.....	7,289 94
Insurance and taxes advanced.....	26,953 89
Withdrawals of stock, dividends.....	664,805 85
Salary of officers and directors.....	10,835 00
Office help, rent, etc.....	27,071 38
Commission on stock (membership fees).....	70 00
Loan to another association.....	50,000 00
Exchange checks	41,273 24
Stock loans	31,998 71
Real estate	12,531 44
Office building expense.....	8,707 69
Real estate expense.....	5,309 95
Suspense	5,257 08
Debenture bonds	3,200 00

Real estate contracts.....	1,476 14
Furniture and fixtures.....	145 50
Cash on hand June 30, 1922.....	155,716 42

Total disbursements and cash balance.....\$1,457,703 15

ASSETS.

Cash on hand.....	\$155,716 42
Real estate loans.....	1,892,686 46
Stock loans	16,294 89
Loans to other societies.....	50,000 00
Real estate owned.....	73,627 98
Real estate sold under contract.....	34,059 03
Advances on account of loans.....	19,202 56
Furniture and fixtures.....	1,665 49
Office building	124,969 64
Accounts receivable	6,271 59
Suspense	1,665 07

Total assets\$2,376,159 13

LIABILITIES.

Stock	\$2,158,900 47
Bills payable—office building.....	80,000 00
Debenture bonds	34,700 00
Contingent fund	20,261 62
Undivided profits	59,706 33
Loans due and incomplete.....	22,590 71

Total liabilities\$2,376,159 13

TACOMA SAVINGS AND LOAN ASSOCIATION, OF TACOMA, WASHINGTON.

OFFICERS.

ALFRED LISTER, President.
WM. P. HOPPING, Secretary.
BEN HAVERKAMP, Treasurer.

J. F. VISELL, Vice President.
A. W. WINDEN, Assistant Secretary.
FRANK D. NASH, Attorney.

DIRECTORS.

FRANK E. BEAL, H. H. BLACKBURN, WM. P. HOPPING, ALBERT MILLER.
W. C. MILLER, GEO. C. SCHEMPP, AUGUST VON BOECKLIN, W. W. WING.

Amount of authorized capital.....	\$5,000,000 00
Par value	100 00
Number of installment and full paid shares sold during the year.....	712
Number of installment and full paid shares cancelled and withdrawn during the year.....	2907
Number of installment and full paid shares in force at close of year..	102224
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	7 1/2 %

RECEIPTS.

Installments or dues on stock.....	\$989,794 54
Repayments on real estate loans.....	395,060 71
Borrowed money under sec. 8, ch. 110, Laws 1913.....	20,000 00
Real estate sold and contracts.....	4,327 15
Insurance, taxes and other advances refunded.....	1,099 61

Interest	149,770 39
Rents from real estate.....	6,295 64
Membership fees collected.....	None
Loans to other associations.....	20,000 00
Contingent fund	22 40
Bonds issued	10,300 00
Loan expense	5,891 97
Payments on stock loans.....	73,040 81
Cash on hand July 1, 1921.....	26,166 17
Total receipts and balances.....	\$1,701,769 39

DISBURSEMENTS.

Real estate loans.....	\$1,064,653 32
Stock loans	74,950 00
Borrowed money paid.....	53,000 00
Interest on borrowed money and bonds.....	7,938 94
Insurance and taxes advanced.....	4,669 96
Withdrawals of stock.....	389,850 02
Office help, rent, etc.....	19,830 74
Legal services	2,249 98
Commission on loans.....	None
Commission on stock (membership fees).....	None
United States Liberty bonds.....	1,000 00
Bonds repaid	17,100 00
Loans to other associations.....	10,000 00
Home office building.....	500 00
Real estate	2,582 28
Matured shares "J-1".....	22,500 00
Matured shares "K-1".....	9,000 00
Furniture and fixtures.....	281 20
Cash on hand June 30, 1922.....	21,662 97
Total disbursements and cash balance.....	\$1,701,769 39

ASSETS.

Cash on hand.....	\$21,662 97
Real estate loans.....	2,135,043 43
Stock loans	58,076 77
Loans to other societies.....	None
U. S. Liberty bonds.....	26,600 00
Real estate owned.....	14,060 08
Real estate sold under contract.....	29,172 38
Advances on account of loans.....	5,390 01
Furniture and fixtures.....	2,351 46
Home office building.....	56,900 00
Total assets	\$2,349,257 10

LIABILITIES.

Stock	\$1,957,026 40
Bonds outstanding	119,200 00
Interest on bonds to July 1, 1922.....	3,467 00
Contingent fund	27,153 21
Loans due and incomplete.....	137,041 29
Reserve fund	6,626 77
Profits apportioned to installment stock.....	98,742 43
Total liabilities	\$2,349,257 10

**UNITED STATES SAVINGS AND LOAN SOCIETY, OF TACOMA,
WASHINGTON.**

OFFICERS.

EDW. J. WALSH, President.
A. F. HOPPE, Treasurer.

J. G. MARCH, Secretary.
A. F. HOPPE, Attorney.

DIRECTORS.

EDW. J. WALSH, J. G. MARCH, A. F. HOPPE, THOS. CARSTENS, J. H. MARCH,
D. A. WORDEN, F. N. McCANDLESS, GEO. H. McMINIMEE,
MILDRED G. GEER.

Amount of authorized capital.....	\$5,000,000 00
Par value	100 00
Number of members.....	348
Number of shares sold during the year.....	338
Number of shares cancelled and withdrawn during the year.....	183
Number of shares in force at close of year.....	4496
Amount of membership fee per share charged.....	2 00
Rate of annual dividend declared for year past.....	7%

RECEIPTS.

Installments or dues on stock.....	\$33,828 58
Repayments on loans.....	20,055 00
Borrowed money under sec. 8, ch. 110, Laws 1913.....	8,000 00
Interest	4,794 93
Membership fees collected.....	1,026 75
Stock loans repaid	860 00
Dividends credited to stock.....	1,427 28
Contingent fund	285 00
Cash on hand July 1, 1921.....	542 18
Total receipts and balances.....	\$70,819 72

DISBURSEMENTS.

Real estate loans.....	\$28,422 55
Stock loans	850 00
Borrowed money paid.....	12,000 00
Interest on borrowed money.....	177 28
Withdrawals of stock.....	18,330 22
Dividends—"A" and "C" \$1,427.28, "B" \$1,180.08.....	2,607 36
Office help, rent, etc.....	1,226 22
Commission on stock (membership fees).....	777 25
Contingent fund	285 00
Cash on hand June 30, 1922.....	6,143 84

Total disbursements and cash balance..... \$70,819 72

ASSETS.

Cash on hand.....	\$6,143 84
Real estate loans.....	53,532 98
Stock loans	1,020 00
Furniture and fixtures.....	388 00
Total assets	\$61,084 82

LIABILITIES.

Stock—Class "B" \$19,800.00, "A" and "C" \$38,137.78	\$57,937 78
Contingent fund	600 00
Undivided profits	2,087 54
Membership fees	459 50
Total liabilities	\$61,084 82

**TOLEDO SAVINGS AND LOAN ASSOCIATION, OF TOLEDO,
WASHINGTON.**

OFFICERS.

GEO. E. GODFREY, President.	V. R. BUCKMASTER, Secretary-Treasurer.
J. M. ALGER, Vice President.	C. R. JACKSON, Attorney.

DIRECTORS.

J. H. DOUGE, MARK L. STEWART, MALCOLM LEGHORN, JAMES GRAY,
GEO. E. GODFREY, J. M. ALGER, V. R. BUCKMASTER.

Amount of authorized capital	\$2,000,000 00
Par value	100 00
Number of members	30
Number of shares sold during the year	30
Number of shares cancelled and withdrawn during the year	None
Number of shares in force at close of year	30
Amount of membership fee per share charged	None
Rate of annual dividend declared for year past	None

RECEIPTS.

Installments or dues on stock	\$2,481 31
Repayments on loans	127 50
Borrowed money under sec. 8, ch. 110, Laws 1913	None
Real estate sold	None
Insurance, taxes and other advances refunded	None
Interest	None
Rents from real estate	None
Membership fees collected	None
Cash on hand July 1, 1921	None
Total receipts and balances	\$2,608 81

DISBURSEMENTS.

Real estate loans	\$2,000 00
Borrowed money paid	None
Interest on borrowed money	None
Insurance and taxes advanced	None
Withdrawals of stock	None
Dividends	None
Salary of officers and directors	None
Office help, rent, etc.	None
Legal services	None
Commission on loans	None
Commission on stock (membership fees)	None
Cash on hand June 30, 1922	608 81
Total disbursements and cash balance	\$2,608 81

ASSETS.

Cash on hand.....	\$608 81
Real estate loans.....	2,000 00
Total assets	\$2,608 81
Interest due and uncollected.....	None

LIABILITIES.

Stock	\$2,608 81
Contingent fund	None
Undivided profits	None
Loans due and incomplete.....	None
Loans from other societies.....	None
Total liabilities	\$2,608 81
Interest due and uncollected.....	None

**VANCOUVER SAVINGS AND LOAN ASSOCIATION, OF VANCOUVER,
WASHINGTON.**

OFFICERS.

J. B. ATKINSON, President.	HARRY R. PORTER, Secretary.
HARRY R. PORTER, Treasurer.	WM. C. BATES, Attorney.

DIRECTORS.

N. J. TAYLOR, HARRY R. PORTER, J. B. ATKINSON, MILES R. SMITH, W. E. CARTER, O. A. JOHNSON, A. P. RYAN, ROY HESSELTINE, C. W. RYAN.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	408
Number of shares sold during the year.....	2901
Number of shares cancelled and withdrawn during the year.....	239
Number of shares in force at close of year.....	3945
Amount of membership fee per share charged.....	2 00
Rate of annual dividend declared for year past.....	8%

RECEIPTS.

Installments or dues on stock—	
A and B stock.....	\$40,314 97
C stock	38,194 91
Repayments on loans.....	12,362 64
Borrowed money under sec. 8, ch. 110, Laws 1913.....	10,700 00
Real estate sold.....	None
Insurance, taxes and other advances refunded.....	None
Interest	5,883 68
Rents from real estate.....	None
Membership fees collected.....	4,240 00
Cash on hand July 1, 1921.....	142 05
Total receipts and balances.....	\$111,838 25

DISBURSEMENTS.

Real estate loans.....	\$73,910 75
Stock	14,402 30
Borrowed money paid.....	11,100 00
Interest on borrowed money.....	70 25

Insurance and taxes advanced.....	None
Withdrawals of stock—Included in above stock.....	
Dividends	2,784 58
Salary of officers and directors.....	None
Office help, rent, etc.....	974 60
Legal services	None
Commission on loans.....	None
Commission on stock (membership fees).....	4,240 00
Furniture and fixtures.....	100 00
Cash on hand June 30, 1922.....	4,255 77
Total disbursements and cash balance.....	\$111,838 25

ASSETS.

Cash on hand.....	\$4,255 77
Real estate loans.....	95,707 43
Stock loans	None
Loans to other societies.....	None
Bonds and warrants.....	None
Real estate owned.....	None
Real estate sold under contract.....	None
Advances on account of loans.....	None
Furniture and fixtures.....	100 00
Total assets	\$100,063 20

LIABILITIES.

Stock	\$96,806 88
Contingent fund	355 00
Undivided profits	2,901 32
Loans due and incomplete.....	None
Loans from other societies.....	None
Total liabilities	\$100,063 20
Interest due and uncollected.....	None

**INTER-STATE BUILDING, LOAN AND TRUST ASSOCIATION, OF
WALLA WALLA, WASHINGTON.**

OFFICERS.

E. H. NIXON, President.

W. P. LATHROP, Secretary.

T. A. PAUL, Attorney.

DIRECTORS.

E. H. NIXON, I. W. SIMS, O. P. JAYCOX, OSCAR DRUMHELLER, GRANT S.
BOND, B. E. LA DUE, E. G. DEAN.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	581
Number of shares sold during the year.....	2684
Number of shares cancelled and withdrawn during the year.....	1102
Number of shares in force at close of year.....	8829
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	7%

RECEIPTS.

Installments or dues on stock.....	\$89,721 78
Repayments on loans.....	34,140 80
Borrowed money under sec. 8, ch. 110, Laws 1913.....	10,000 00
Real estate sold.....	1,250 00
Insurance, taxes and other advances refunded.....	286 86
Interest	24,698 40
Debenture bonds	25,750 00
Real estate sold under contract.....	4,102 35
Short time certificates.....	2,500 00
Cash on hand July 1, 1921.....	9,454 77
Total receipts and balances.....	\$201,904 96

DISBURSEMENTS.

Real estate loans.....	\$75,905 31
Stock loans	18,857 27
Borrowed money paid.....	11,000 00
Interest on borrowed money.....	3,469 06
Insurance and taxes advanced.....	2,364 27
Withdrawals of stock.....	43,515 23
Salary of officers and directors.....	4,040 00
Rent, etc.	600 00
Debenture bonds	16,550 00
Paid up stock.....	2,300 00
Advertising and printing.....	411 00
Stationery and supplies.....	22 02
General expense	170 89
Cash on hand June 30, 1922.....	22,699 91
Total disbursements and cash balance.....	\$201,904 96

ASSETS.

Cash on hand.....	\$22,699 91
Real estate loans.....	316,400 30
Stock loans	15,508 77
Bonds and warrants.....	50 00
Real estate owned.....	4,872 64
Real estate sold under contract.....	8,140 89
Furniture and fixtures.....	600 00
Insurance and taxes advanced.....	7,690 04
Total assets	\$375,962 55
Interest due and uncollected.....	3,411 91

LIABILITIES.

Stock	\$278,952 63
Paid up stock.....	18,080 00
Short time certificates.....	2,500 00
Debenture bonds	52,700 00
Contingent fund	13,241 69
Undivided profits	10,488 23
Total liabilities	\$375,962 55
Interest due and uncollected.....	3,411 91

ASSETS.

LIABILITIES.

Stock	\$117,041 40
Contingent fund	2,682 78
Undivided profits	5,090 49
Debenture bonds	24,901 95
Total liabilities	\$149,716 62
Interest due and uncollected.....	None

**WENATCHEE SAVINGS AND LOAN ASSOCIATION, OF WENATCHEE,
WASHINGTON.**

OFFICERS.

E. J. WIDBY, President.

TERRY L. ROSS, Secretary.

D. A. SHINER, Attorney.

DIRECTORS.

DR. E. J. WIDBY, T. L. ROSS, A. Z. WELLS, B. W. LUDINGTON, W. D. SHULTZ,
W. M. ANDERSON, R. C. STOCKTON.

Amount of authorized capital.....	\$2,000,000 00
Interest due and uncollected.....	None
Number of members.....	129
Number of shares sold during the year.....	118
Number of shares cancelled and withdrawn during the year.....	4
Number of shares in force at close of year.....	114
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	7%

RECEIPTS.

Installments or dues on stock.....	\$11,855 89
Repayments on loans.....	397 10
Borrowed money under sec. 8, ch. 110, Laws 1913.....	500 00
Interest on loans.....	264 47
Commission on loans.....	173 22
Loan expense by borrowers.....	159 75
Expense fund advanced by directors.....	550 20
Cash on hand July 1, 1921.....	None
Total receipts and balances.....	\$13,900 63

DISBURSEMENTS.

Real estate loans.....	\$12,111 70
Stock	None
Borrowed money paid.....	None
Interest on borrowed money.....	None
Insurance and taxes advanced.....	None
Withdrawals of stock.....	461 78
Dividends	246 58
Salary of officers and directors.....	None
Office help, rent, etc.....	None
Legal services	None
Commission on loans.....	None
Commission on stock (membership fees).....	None
Loan expense	153 65
Expense paid out of funds advanced by directors.....	548 27
Cash on hand June 30, 1922.....	378 65
Total disbursements and cash balance.....	\$13,900 63

ASSETS.

Cash on hand.....	\$378 65
Real estate loans.....	13,852 90
Total assets	\$14,231 55

LIABILITIES.

Savings	\$11,394 11
Contingent fund	21 38
Undivided profits	169 23
Loans due and incomplete.....	2,138 30
Loans from other societies.....	None
Bills payable	500 00
Loan expense	6 10
Expense fund	1 93
Total liabilities	\$14,231 55

**LIBERTY SAVINGS AND LOAN ASSOCIATION, OF YAKIMA,
WASHINGTON.**

OFFICERS.

F. M. RAYMOND, President.
D. C. REED, Treasurer.

N. K. BUCK, Secretary.
N. K. BUCK, Attorney.

DIRECTORS.

W. J. AUMILLER, N. K. BUCK, H. STANLEY COFFIN, A. N. CRYAN, A. C. DAVIS, I. H. DILLS, WM. T. HINES, FRANK HORSLEY, FRED T. MOORE, W. F. MORGAN, F. M. RAYMOND, D. C. REED, A. D. SETON, A. B. WEED, W. D. WRIGHTER.

Amount of authorized capital.....	\$2,000,000 00
Par value	100 00
Number of members.....	1183
Number of shares sold during the year.....	None
Number of shares cancelled and withdrawn during the year.....	None
Number of shares in force at close of year.....	None
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past—	
December 31, 1921.....	6%
June 30, 1922.....	7%

RECEIPTS.

Installments or dues on stock.....	\$320,675 53
Repayments on real estate loans.....	153,123 80
Repayments on pass book loans.....	23,345 00
Borrowed money under sec. 8, ch. 110, Laws 1913.....	107,550 00
Real estate sold on contracts.....	1,773 98
Insurance, taxes and other advances refunded.....	2,362 42
Interest	36,162 27
Rents from real estate.....	11 00
Bonds	21,277 38
Warrants	36,196 69
Miscellaneous earnings	512 18
Examination fees	1,780 42

Appraisal fees	171 00
Brokerage	2,942 88
Suspense	28 40
Revenue stamps	56 26
Cash on hand and in bank July 1, 1921.....	23,311 95

Total receipts and balances..... \$731,281 19

DISBURSEMENTS.

Real estate loans.....	\$276,543 92
Stock or pass book loans.....	10,680 00
Borrowed money paid.....	71,500 00
Interest on borrowed money and accrued interest on bonds and warrants	1,092 53
Insurance and taxes advanced.....	4,873 28
Withdrawals of stock and dividends.....	305,538 41
Salary of officers.....	4,047 00
Office help, rent, etc.....	4,836 77
Legal services included in officers' salary.....	
Commission on loans.....	88 00
Real estate contracts.....	6,191 54
Real estate account.....	2,758 24
Bonds	9,153 16
Warrants	30,877 44
Furniture and fixtures.....	1,810 16
Revenue stamps	46 00
Cash on hand and in bank June 30, 1922.....	1,244 14

Total disbursements and cash balance..... \$731,281 19

ASSETS.

Cash on hand and in bank.....	\$1,244 14
Real estate loans.....	577,452 15
Bonds and warrants.....	1,852 05
Real estate owned.....	2,747 24
Real estate sold under contract.....	7,034 96
Advances on account of loans.....	4,170 18
Furniture and fixtures.....	1,820 00
Revenue stamps	4 30

Total assets \$596,325 02

LIABILITIES.

Stock	\$533,878 38
Notes payable	36,050 00
Contingent fund	3,600 00
Undivided profits	898 30
Loans due and incomplete.....	21,805 54
Suspense	92 80

Total liabilities \$596,325 02

YAKIMA SAVINGS AND LOAN ASSOCIATION, OF YAKIMA, WASHINGTON.

OFFICERS.

W. A. BELL, President. J. VINCENT ROBERTS, Secretary.
FRANK BARTHOLET, Treasurer. LOGAN H. ROBERTS, Attorney.

DIRECTORS.

A. H. HUEBNER, C. C. TERRY, W. A. BELL, W. H. REDMAN, JOHN R. MASON,
C. H. VAN AMBURG, W. B. AUDA, JOHN H. WEIGEL, FRANK
BARTHOLET, P. A. DITTER, F. A. DUNCAN, LOGAN
H. ROBERTS, FRED EBERLE.

Amount of authorized capital.....	\$10,000,000 00
Par value	100 00
Number of members.....	2900
Amount of membership fee per share charged.....	None
Rate of annual dividend declared for year past.....	6%

RECEIPTS.

Installments or dues on stock.....	\$659,302 40
Repayments on loans.....	243,456 83
Borrowed money under sec. 8, ch. 110, Laws 1913.....	None
Real estate sold.....	None
Insurance, taxes and other advances refunded.....	12,794 39
Interest	67,223 93
Rents from real estate.....	2,223 05
Membership fees collected.....	None
Loans on stock refunded.....	4,019 98
Loans on Liberty bonds repaid.....	1,250 00
Liberty bonds redeemed.....	13,634 21
Bonds and warrants redeemed.....	111,809 46
Rents from safe deposit boxes.....	51 00
Refund on furniture and fixtures bought.....	2 22
Expense credits (Banks sold, etc.).....	13 06
Commissions on loans.....	2,865 00
Cash on hand July 1, 1921.....	13,276 40
Total receipts and balances.....	\$1,131,921 93

DISBURSEMENTS.

Real estate loans.....	\$537,473 50
Insurance and taxes advanced.....	15,082 26
Withdrawals of stock.....	367,787 89
Salary of officers and directors, office help, rent, etc.....	11,361 23
Loans on stock.....	583 00
Loans on Liberty bonds.....	2,800 00
Liberty bonds cashed.....	11,882 11
Bonds, warrants cashed.....	172,656 08
Home office taxes, repairs, etc.....	1,483 48
Furniture and fixtures bought.....	2,644 34
Loan on Federal farm loan bond.....	850 00
Refund of overcharge of commission on loans.....	13 50
Cash on hand June 30, 1922.....	7,304 54
Total disbursements and cash balance.....	\$1,131,921 93

ASSETS.

Cash on hand.....	\$7,304 54
Real estate loans.....	1,018,035 80
Stock loans	586 65
Loans to other societies.....	None
Bonds and warrants.....	62,880 44
Real estate owned.....	None
Real estate sold under contract.....	None
Advances on account of loans.....	2,865 00
Furniture and fixtures.....	4,423 85
Loans on federal farm loan bond.....	850 00
Liberty bond loans.....	1,950 00
Home office	32,119 96
Liberty bonds	746 32
Total assets	\$1,131,762 56

LIABILITIES.

Stock	\$1,077,852 71
Contingent fund	16,000 00
Undivided profits	37,909 85
Loans due and incomplete.....	None
Loans from other societies.....	None
Total liabilities	\$1,131,762 56

EQUITABLE SAVINGS AND LOAN ASSOCIATION, OF PORTLAND,
OREGON.

OFFICERS.

F. McKERCHER, President.	A. C. CAMMACK, Secretary.
W. M. CAKE, Vice President.	CAKE & CAKE, Attorney.
R. A. SCHRAMM, Assistant Secretary.	

DIRECTORS.

F. McKERCHER, W. M. CAKE, A. C. CAMMACK, R. A. SCHRAMM, WALTER
MACKAY, F. H. STRONG.

Amount of authorized capital.....	\$25,000,000 00
Par value	100 00
Number of members, approximately.....	16100
Number of shares sold during the year.....	51082
Number of shares cancelled and withdrawn during the year.....	30444½
Number of shares in force at close of year.....	182077½
Amount of membership fee per share charged.....	2 00
Rate of annual dividend declared for year past (3 per cent semi-annually)	6%

RECEIPTS.

Installments or dues on stock.....	\$1,540,296 12
Repayments on loans.....	1,970,067 51
Insurance, taxes and other advances refunded.....	24,038 62
Interest and profits	431,668 78
Membership fees collected.....	53,432 10
Loan promotion fund.....	15,904 29
Fees for examining titles.....	2,690 00

Fees for appraising properties.....	908 50
Bond account	71,830 00
Other accounts	4,048 08
Cash on hand July 1, 1921.....	15,853 91

Total receipts and balances.....\$4,130,737 91

DISBURSEMENTS.

Real estate loans.....	\$1,833,583 01
Stock loans	187,350 00
Loans on Liberty bonds of stockholders.....	1,090 00
Insurance and taxes advanced.....	106,941 87
Withdrawals of stock, including maturities and earnings.....	1,355,335 01
Dividends	14,052 60
Salary of officers and directors.....	19,050 00
Office help, rent, etc.....	49,757 06
Legal services	2,690 00
Commission on loans.....	15,904 29
Agents and expenses.....	48,482 10
Bond account	238,843 11
Appraisal fees	908 50
Profit and loss, reserve fund.....	304 26
Other accounts	9,911 90
Cash on hand June 30, 1922.....	246,534 20

Total disbursements and cash balance.....\$4,130,737 91

ASSETS.

Cash on hand.....	\$246,534 20
Real estate loans.....	5,165,018 18
Stock loans and loans on Liberty bonds.....	183,442 00
Bonds and warrants.....	347,331 11
Real estate owned (All sold).....	None
Real estate sold under contract.....	None
Advances on account of loans, taxes, insurance and assessments.....	92,817 55
Furniture and fixtures.....	3,337 01

Total assets

\$6,038,480 05

LIABILITIES.

Stock (Payments credited and earnings).....	\$5,497,763 73
Contingent fund	156,244 02
Undivided profits	168,089 02
Loans due and incomplete.....	216,383 28

Total liabilities

\$6,038,480 05

**PACIFIC STATES SAVINGS AND LOAN COMPANY, OF SAN FRANCISCO,
CALIFORNIA,**

OFFICERS.

F. REIS, Jr., President.

W. S. PARDY, Secretary.

OLIVER DIBBLE, Attorney.

DIRECTORS.

F. REIS, Jr., CHRISTIAN REIS, E. A. STENT, JOHN GARWOOD, W. S. PARDY.

Amount of authorized capital.....	\$1,000,000 00
Par value	100 00
Number of members and investors.....	3778
Number of shares sold during the year.....	None
Number of shares cancelled and withdrawn during the year.....	10
Number of shares in force at close of year.....	3693
Amount of membership fee per share charged.....	1 00
Rate of annual dividend declared for year past.....	5 to 9%

RECEIPTS.

Installments or dues on investments.....	\$452,735 73
Repayments on loans.....	377,926 70
Borrowed money under sec. 8, ch. 110, Laws 1913.....	40,000 00
Insurance, taxes and other advances refunded.....	26,901 00
Interest	163,899 48
Rents from real estate.....	13,764 89
Membership fees collected.....	975 00
Bonds sold	10,000 00
Incompleted loans	7,138 56
Matured deposits	3,535 00
Profits on cancelled certificates.....	319 86
Partial repayments on loans.....	230,158 84
Cash on hand December 31, 1920.....	79,120 15
Total receipts and balances.....	\$1,406,475 21

DISBURSEMENTS.

Real estate loans.....	\$632,903 90
Stock	2,000 00
Borrowed money paid.....	40,000 00
Interest on borrowed money.....	853 01
Insurance and taxes advanced, etc.....	2,676 89
Withdrawals of stock and investment certificates.....	285,544 61
Dividends	86,786 09
Salary of officers and directors.....	15,000 00
Office help, rent, etc.....	18,467 15
Legal services	3,360 60
Commission on collections, etc.....	4,496 92
Commission on stock (membership fees).....	1,047 50
Partial repayments on loans.....	137,335 76
Taxes paid	2,676 22
Incompleted loans	19,964 03
Purchase of office building.....	84,693 95
Bond depreciation reserve	100 00
Repairs, etc., to real estate.....	3,017 78
Discount	700 36
Sundry disbursements	26,470 82
Cash on hand December 31, 1921.....	38,379 62

Total disbursements and cash balance.....\$1,406,475 21

ASSETS.

Cash on hand.....	\$38,379 62
Real estate loans.....	1,794,572 99
Stock loans	1,750 00
Bonds and warrants.....	104,612 50
Real estate owned \$43,602.88, office building \$84,693.95.....	128,296 83
Advances on account of loans.....	8,581 28
Furniture and fixtures.....	300 00
	20,487 35
Total assets	\$2,096,980 57
Interest due and uncollected.....	11,694 95

LIABILITIES.

Stock prepaid	\$283,557 01
Certificates of investment.....	1,491,172 79
Contingent fund	88,564 67
Undivided profits, arrears.....	20,487 35
Loans due and incomplete.....	7,138 56
Reserve fund	175,000 00
Suspense account	7,661 65
Temporary accounts	4,914 29
Matured certificates	4,035 00
Advance payments	14,449 25
Total Liabilities	\$2,096,980 57
Interest due and uncollected.....	\$11,694 95

WESTERN LOAN AND BUILDING COMPANY, OF SALT LAKE, UTAH.**OFFICERS.**

R. W. MADSEN, President.	H. M. H. LUND, Secretary.
R. W. MADSEN, Treasurer.	JAMES INGEBRETSEN, Attorney.

DIRECTORS.

R. W. MADSEN, DR. JOHN T. WHITE, V. R. MADSEN, JAMES INGEBRETSEN, H. M. H. LUND, L. W. SMELTZER.

Amount of authorized capital.....	\$50,000,000 00
Par value	100 00
Number of members.....	23692
Number of shares sold during the year.....	159512
Number of shares cancelled and withdrawn during the year.....	105857
Number of shares in force at close of year.....	369503
Amount of membership fee per share charged—	
"F" and "E".....	1 00
"C," "CC" and "H".....	1 50
Rate of annual dividend declared for year past.....	Varying

RECEIPTS.

Installments or dues on stock.....	\$1,135,545 91
Repayments on loans (real estate).....	1,110,645 62
General fund and P R. F. R. estate.....	37,729 89
Insurance, taxes and other advances refunded.....	28,155 44
Interest	612,556 58
Rents from real estate.....	700,341 50
Membership fees collected.....	52,967 62
Cost and advance in foreclosure refunded.....	20,427 10
Permanent reserve fund profit and loss account.....	133 50
Paid up stock class "D".....	7,727 00

Savings and extra payments on stocks.....	430,022 75
General fund credits.....	227,489 23
Agents accounts.....	20,541 21
Stock loans repaid.....	86,682 26
General fund capital stock.....	50,000 00
Attorney and fees for examination of abstracts.....	11,259 53
Transfer of deposits and exchange.....	340,409 81
Cash on hand July 1, 1922.....	139,784 86
Total receipts and balances.....	\$5,012,419 81

DISBURSEMENTS.

Real estate loans.....	\$2,117,621 40
Stock loans.....	139,884 05
"D" stock withdrawn.....	9,200 00
Interest.....	6,601 99
Insurance and taxes advanced.....	29,726 79
Withdrawals of stock.....	458,331 58
Dividends, per. reserve fund and coupons.....	65,643 45
Salary of officers and directors.....	15,960 00
Office help, rent, etc.....	63,491 80
Legal services.....	9,435 00
Commission on stock (membership fees).....	55,186 89
Costs in advance in foreclosure.....	41,442 66
Savings ("S" stock withdrawn).....	210,450 85
Extra payments on stock withdrawn.....	32,420 59
General fund account.....	174,492 97
Agents accounts.....	19,820 81
General fund and permanent reserve fund real estate.....	9,087 75
Sundry accounts.....	611,082 58
Permanent reserve fund profit and loss account.....	417 00
Refund Wyoming suspense.....	1,424 27
Contract loans (property sold on contracts).....	56,040 00
Transfer of deposits and exchange.....	340,403 81
Cash on hand June 30, 1922.....	544,253 57
Total.....	\$5,012,419 81

ASSETS.

Cash on hand.....	\$544,253 57
Real estate loans (1st mortgage) less partial payments \$1,836,063.12..	5,704,066 88
Stock loans.....	198,420 56
Sundry accounts receivable.....	9,778 25
Insurance and taxes advanced for borrowers.....	21,831 82
Real estate owned, home office building.....	45,000 00
Real estate sold under contract less partial payments \$97,734.14....	402,744 86
Real estate permanent reserve fund.....	5,900 00
Advanced costs and expenses in foreclosure.....	42,911 27
Total assets.....	\$6,974,907 21

LIABILITIES.

Permanent reserve fund.....	\$500,000 00
General fund capital.....	250,000 00
Paid up or Class "D" stock.....	59,000 00
General stocks (Installments paid).....	4,762,392 60
Undivided profits (For last six months).....	327,989 83
Surplus account.....	46,697 81
Savings stock "S".....	662,569 19
Extra payments on stock.....	270,609 87
Sundry accounts, including building under construction.....	95,647 91
Total Liabilities.....	\$6,974,907 21

OFFICERS OF THE WASHINGTON STATE LEAGUE OF SAVINGS AND LOAN ASSOCIATIONS.

The following officers were elected for the ensuing year:

J. L. Cooper, President.....	Spokane
W. D. Comer, First Vice President.....	Seattle
W. O. McCaw, Second Vice President.....	Seattle
J. Vincent Roberts, Secretary.....	Yakima
Fred W. Stocking, Treasurer.....	Olympia

ROSTER.

Presidents.

1909-1910	A. B. Weed.....	Yakima
1910-1911	E. D. Olmstead.....	Spokane
1911-1912	Raymond R. Frazier.....	Seattle
1912-1913	Frank A. Chase.....	Spokane
1913-1914	Logan H. Roberts.....	Yakima
1914-1915	R. E. Porterfield.....	Spokane
1915-1916	Alfred Lister.....	Tacoma
1916-1917	William Thaanum.....	Seattle
1917-1918	F. S. McWilliams.....	Spokane
1918-1919	A. F. Linden.....	Seattle
1919-1920	Walter F. McDowell.....	Tacoma
1920-1921	Wm. P. Hopping.....	Tacoma
1921-1922	W. P. Bell.....	Everett
1922-1923	J. L. Cooper.....	Spokane

Vice-Presidents.

1909-1910	R. Campbell.....	Seattle
1910-1911	Raymond R. Frazier, First Vice President.....	Seattle
1910-1911	Alfred Lister, Second Vice President.....	Tacoma
1911-1912	Alfred Lister, First Vice President.....	Tacoma
1911-1912	Logan H. Roberts, Second Vice President.....	Yakima
1912-1913	Logan H. Roberts, First Vice President.....	Yakima
1912-1913	Dudley Eshelman, Second Vice President.....	Tacoma
1913-1914	R. E. Porterfield, First Vice President.....	Spokane
1913-1914	Alfred Lister, Second Vice President.....	Tacoma
1914-1915	Alfred Lister, First Vice President.....	Tacoma
1914-1915	W. F. McDowell, Second Vice President.....	Olympia
1915-1916	William Thaanum, First Vice President.....	Seattle
1915-1916	W. F. McDowell, Second Vice President.....	Olympia
1916-1917	F. S. McWilliams, First Vice President.....	Spokane
1916-1917	Raymond R. Frazier, Second Vice President.....	Seattle

1917-1918	A. F. Linden, First Vice President.....	Seattle
1917-1918	W. P. Hopping, Second Vice President.....	Tacoma
1918-1919	W. F. McDowell, First Vice President.....	Olympia
1918-1919	W. P. Hopping, Second Vice President.....	Tacoma
1919-1920	W. P. Hopping, First Vice President.....	Tacoma
1919-1920	Judge W. P. Bell, Second Vice President.....	Everett
1920-1921	Judge W. P. Bell, First Vice President.....	Everett
1920-1921	J. L. Cooper, Second Vice President.....	Spokane
1921-1922	J. L. Cooper, First Vice President.....	Spokane
1921-1922	W. D. Comer, Second Vice President.....	Seattle
1922-1923	W. D. Comer, First Vice President.....	Seattle
1922-1923	W. O. McCaw, Second Vice President.....	Aberdeen

Treasurers.

1909-1910	H. O. Shuey.....	Seattle
1910-1911	H. O. Shuey.....	Seattle
1911-1912	Frank A. Chase.....	Spokane
1912-1913	Alfred Lister.....	Tacoma
1913-1914	W. F. McDowell.....	Olympia
1914-1915	Logan H. Roberts.....	Yakima
1915-1916	C. D. Robinson.....	Spokane
1916-1917	C. L. Roberts.....	Yakima
1917-1918	Phil Ditter.....	Yakima
1918-1919	Phil Ditter.....	Yakima
1919-1920	A. F. Linden.....	Seattle
1920-1921	A. F. Linden.....	Seattle
1921-1922	Fred W. Stocking.....	Olympia
1922-1923	Fred W. Stocking.....	Olympia

Secretaries.

1909-1910	Dudley Eshelman.....	Tacoma
1910-1911	Dudley Eshelman.....	Tacoma
1911-1912	Dudley Eshelman.....	Tacoma
1912-1913	Raymond R. Frazier.....	Seattle
1913-1914	Raymond R. Frazier.....	Seattle
1914-1915	Raymond R. Frazier.....	Seattle
1915-1916	Raymond R. Frazier.....	Seattle
1916-1917	W. F. McDowell.....	Olympia
1917-1918	J. L. Cooper.....	Spokane
1918-1919	William D. Comer.....	Seattle
1919-1920	A. F. Linden.....	Seattle
1920-1921	John F. Chesterley.....	Yakima
1921-1922	J. Vincent Roberts.....	Yakima
1922-1923	J. Vincent Roberts.....	Yakima



STATE OF WASHINGTON

MINUTES AND OFFICIAL
PROCEEDINGS

OF THE

STATE EQUALIZATION
COMMITTEE

SESSION OF 1921

PROCEEDINGS

OF THE

STATE EQUALIZATION COMMITTEE

Session of 1921

Olympia, Wash., Tuesday, September 6, 1921.

In accordance with the provisions of the law relative to the organization and proceedings of the State Equalization Committee for the equalization of assessments, the Committee met in the office of the Governor, on the 6th day of September, 1921, the following named persons, designated by law as members ex-officio of such Committee, being present: Louis F. Hart, Governor; C. W. Clausen, State Auditor, and C. L. Babcock, State Treasurer.

By motion of Mr. Babcock, Governor Hart was elected chairman.

Governor Hart appointed Mr. J. M. Thatcher, Supervisor of Taxation, as Secretary ex-officio.

By motion of Mr. Clausen, Mr. E. A. Voris was elected clerk of the Committee, at a salary of \$11.50 per day.

The Committee adopted the following program of hearings during the week:

September 6: Small steam roads, electric railways and telegraph lines.

September 7: Large steam roads.

September 8: Eastern Washington counties.

September 9: Western Washington counties.

Mr. R. A. Balch of the Washington Wool Growers' Association and Eastern Washington Cattlemen's Association appeared before the Committee, requesting a deferred hearing. Hearing for representatives of these associations was fixed for Monday, September 12th, 1921, at 1:30 P. M.

Mr. W. H. Galvani appeared before the Committee and was heard in behalf of the Walla Walla Valley Railway Company.

Mr. B. H. Kizer, Attorney, and Mr. Arthur J. Shaw, Tax Agent, appeared and were heard in behalf of the Spokane & Eastern Railway & Power Company and the Inland Empire Railroad Company.

Mr. R. M. Burgunder, Attorney, representing the Seattle & Rainier Valley Railway Company, was heard. Mr. P. C. Eichhorn, Auditor, also appeared in behalf of said road.

The Committee then adjourned until Wednesday, September 7th, 1921, at 9:30 A. M.

Wednesday, September 7, 1921.

The Committee met at 9:30 A. M. Mr. Clausen presiding. Members present, Mr. Clausen and Mr. Babcock.

Minutes of the previous meeting were read and approved.

Owing to the funeral of the late Judge Mount, Wednesday morning, recess was taken until 1:00 P. M.

The Committee convened at 1:00 P. M., all members being present and Governor Hart presiding.

The following representatives of railway companies appeared before the Committee and were heard in regard to the assessment of their roads, in the order named:

Mr. W. T. Beck, President, on behalf of the Spokane & British Columbia Railway Company.

Mr. A. S. Dudley, of St. Paul, Tax Commissioner, and Floyd H. Williams, Tax Agent, on behalf of the Chicago, Milwaukee & St. Paul Railway Company.

Mr. W. E. Brown on behalf of the Cowlitz, Chehalis & Cascade Railway Company.

Mr. John L. Snapp, Tax Agent, on behalf of the Great Northern Railway Company.

Mr. M. T. Sanders, Tax Commissioner, and Mr. Chas. A. Murray, Western Tax Attorney and Commissioner, on behalf of the Northern Pacific Railway Company.

Mr. O. G. Edwards, Tax Agent, on behalf of the Oregon-Washington Railroad & Navigation Company.

As some of the representatives desiring to be heard on behalf of the Spokane, Portland & Seattle Railway Company could not be present this date, hearing of that road was deferred to Saturday, September 10, 1921, at 9:30 A. M.

Adjournment was taken until 9:00 o'clock A. M., Thursday, September 8, 1921.

Thursday, September 8, 1921.

Pursuant to adjournment, the Committee met at 9:00 A. M. Governor Hart presiding. Present: Mr. C. W. Clausen and Mr. C. L. Babcock.

Minutes of the previous meeting were read and approved.

Mr. Arthur J. Shaw, Tax Agent of the Spokane International Railway Company, desiring to be heard on behalf of said road was granted a hearing at this time.

The various county assessors of Eastern Washington being scheduled for this date, representatives from the counties appeared in the following order:

Mr. E. H. Wyrick, County Assessor, for Adams County.

Mr. H. E. Romane, County Assessor, for Columbia County.

Mr. W. B. Price, County Assessor, for Kittitas County.

Mr. Irving R. Borck, County Assessor, for Lincoln County.

Mrs. J. M. Arnett, County Assessor, for Franklin County.

Mr. Chas. A. Johnson, County Attorney; Mr. G. B. Fore, County Assessor, and Fred H. Furey as a witness, for Okanogan County.

Mr. H. L. Dunwoodie, County Assessor, for Pend Oreille County.

Mr. E. H. Bartlett, County Assessor, for Spokane County.

Mr. Chester R. Wiley, County Assessor, for Stevens County.

Mr. John M. Klemgard, County Assessor, for Whitman County.

Mr. L. D. Luce, County Assessor, for Yakima County.

Mr. C. G. Jeffers, County Attorney, for Grant County.

Mr. R. A. Scheble, County Assessor, for Chelan County.

Mr. C. H. Hazleton, County Assessor, for Douglas County.

Mr. Chas. F. Jaekel, County Assessor, for Klickitat County.

Mr. Harry Forsyth, Chief Deputy Assessor, for Benton County.

Adjournment was taken until 10:00 A. M., Friday, September 9, 1921.

Friday, September 9, 1921.

The Committee met at 10:00 A. M., all members being present, and Governor Hart presiding.

Minutes of the previous meeting were read and approved.

Western Washington counties being scheduled for hearings on this date, representatives of the counties appeared in the following order:

Mr. John G. Eddings, County Assessor, for Clarke County.

Mr. A. B. Chapman, Chief Deputy Assessor, for Cowlitz County.

Mr. Harry E. Anderson, County Assessor, for Jefferson County.

Mr. Oscar A. Sword, County Assessor, for Kitsap County.

Mr. Z. B. Brown, County Assessor, for Pacific County.

Mr. Harry C. Austin, County Assessor, for Pierce County.

Mr. W. J. Williams, County Assessor, for Snohomish County.

Mr. Geo. Gaston, County Assessor, for Thurston County.

Mr. H. D. McArthur, County Assessor, for Whatcom county.

Mr. Frank W. Hull, County Assessor, and Mr. John H. Carter, Trustee of the local Association of Building Owners & Managers, Seattle, for King County.

Mr. J. B. Shelton, County Assessor, for Mason County.

Mr. E. B. Benn, Chairman of the Grays Harbor County Taxpayers' League; Mr. Robert A. Wiley, County Assessor, and Senator Alex Polson, for Grays Harbor County.

At 12:00 M., recess was taken until 1:30 P. M.

At 1:30 P. M., the Committee reconvened, all members being present, and Governor Hart in the chair.

No one appearing for further public hearing, the members of the Committee went into executive session for the purpose of considering railroad assessments.

At 4:00 P. M., the Committee adjourned until 9:30 A. M., Saturday, September 10, 1921.

Saturday, September 10, 1921.

The Committee met at 9:30 A. M., pursuant to adjournment, all members being present and Governor Hart in the chair.

Minutes of the previous meeting were read and approved.

The assessment of the Spokane, Portland & Seattle Railway Company was considered, and Mr. C. A. Hart, Attorney, and Mr. W. C. Smith, Tax Agent, were present on behalf of said road, and given hearing in accordance with appointment.

The Committee then went into executive session for the purpose of considering valuations of steam and electric railways.

At 12:00 o'clock noon, the Committee adjourned until Tuesday, September 12, 1921, at 9:30 A. M.

Tuesday, September 12, 1921.

The Committee met at 9:30 A. M., pursuant to adjournment, Governor Hart presiding, and all members present.

Minutes of the previous meeting were read and approved.

The Committee went into executive session to continue its work on the valuation and equalization of railroad assessments.

At 12:00 M., the Committee adjourned until Wednesday, September 14, 1921, at 9:30 A. M.

Wednesday, September 14, 1921.

The Committee met at 9:30 A. M., all members being present, and Governor Hart presiding.

Minutes of the previous meeting read and approved.

The Committee went into executive session for the purpose of continuing its work on assessments and equalization.

At 12:00 M., recess was taken until 1:30 P. M.

The Committee reconvened at 1:30 P. M., all members being present.

Mrs. Josephine C. Preston, State Superintendent of Public Instruction, met with the Committee and submitted the estimates for her department to the Committee.

Further work on the equalization of assessments was continued, after which the Committee adjourned until Friday, September 16, 1921, at 9:30 A. M.

Friday, September 16, 1921.

The Committee met at 9:30 A. M., pursuant to adjournment, all members being present and Governor Hart in the chair.

Minutes of the previous meeting were read and approved.

The Committee then went into executive session for the purpose of considering the equalization of assessments of property between the several counties of the state.

At 12:00 M., recess was taken until 1:30 P. M.

The Committee reconvened at 1:30 P. M. to continue its work on equalization of assessments.

Adjournment was taken until Monday, September 19, 1921, at 9:30 A. M.

Monday, September 19, 1921.

The Committee met at 9:30 A. M., all members present, and Governor Hart presiding.

The minutes of the previous meeting were read and approved.

The Committee went into executive session and the matter of state levies was considered.

At noon the Committee took a recess until 1:30 P. M., and upon re-convening went into executive session to continue its work on state ratios and levies.

At 5:00 P. M., the Committee adjourned until Tuesday, September 20, 1921, at 9:30 A. M.

Tuesday, September 20, 1921.

In accordance with adjournment, the Committee met at 9:30 A. M., all members being present and Governor Hart in the chair.

Minutes of previous meeting were read and approved.

The matter of ratios and levies was taken up.

It appearing that it was necessary to raise for the general fund by direct taxation the sum of \$2,648,788, a levy of 2.25 mills was fixed by unanimous vote of the Committee.

The Superintendent of Public Instruction having certified to the Committee that from the last report of county superintendents, the total number of children of school age in the State of Washington was 375,870, in accordance with the requirements of law, a levy of \$20.00 per school capita was made, which, after deducting \$1,230,943 estimated receipts from other sources, left \$6,286,457 to be raised by direct taxation. Therefore, the state school fund levy was fixed at 5.34 mills on the total valuation of the taxable property of the state, which levy amounts to \$6,286,457.

A total levy for the military fund was fixed at \$235,448, a rate of 0.20 mills.

A total levy for the state capitol building construction fund was fixed as required by law at \$588,620, a rate of 0.50 mills.

A total levy for the state reclamation revolving fund was fixed as required by law at \$588,620, a rate of 0.50 mills.

A total levy for the Veterans' compensation bond retirement fund was fixed as required by law at \$1,177,239, a rate of 1.00 mills.

A total levy for the permanent highway fund was fixed as required by law at \$1,765,859, a rate of 1.50 mills.

A total levy for the public highway fund was fixed as required by law at \$1,177,239, a rate of 1.00 mills.

The total levies for the institutions of higher education were fixed as required by law at the following amounts:

University of Washington, \$1,294,963, a rate of 1.10 mills; Washington State College, \$788,750, a rate of 0.67 mills; the Bellingham State Normal School \$235,448, a rate of 0.20 mills; the Centralia State Normal School, \$117,724, a rate of 0.10 mills; the Cheney State Normal School, \$187,181, a rate of 0.159 mills; the Ellensburg State Normal School, \$141,269, a rate of 0.12 mills.

It was moved and carried that the state tax for the general fund, amounting to \$2,648,788; for the state school fund, amounting to \$6,286,457; for the military fund, amounting to \$235,448; for the state capitol building construction fund, amounting to \$588,620; for the state reclamation revolving fund, amounting to \$588,620; for the Veterans' compensation bond retirement fund, amounting to \$1,177,239; for the permanent highway fund, amounting to \$1,765,859; for the public highway fund, amounting to \$1,177,239; for the University of Washington, amounting to \$1,294,963; for the Washington State College, amounting to \$788,750; for the Bellingham State Normal School, amounting to \$235,448; for the Centralia State Normal School, amounting to \$117,724; for the Cheney State Normal School, amounting to \$187,181, and for the Ellensburg State Normal School, amounting to \$141,269, making a total of \$17,233,605, be levied and apportioned among the several counties of the state as indicated by Schedule E of this report.

On motion, Schedule A, showing the returns of personal property as equalized by the several county boards of equalization; Schedule B, showing the returns of real property as equalized by the several county boards of equalization; Schedule C, showing the valuation of the operating property of railroads, electric railways and telegraph lines as revised, corrected and equalized by this Committee; Schedule D, showing the total assessment of all taxable property in the State of Washington, and Schedule E, showing the total amount of taxes to be paid by each county, having been completed, were fixed and approved as hereinafter appended, and are hereby made a part of the proceedings of the State Equalization Committee, session of 1921.

Adjournment was taken until 9:30 A. M., Saturday, September 24, 1921.

Saturday, September 24, 1921.

The Committee met at 9:30 A. M., in accordance with adjournment, all members being present and Governor Hart presiding.

The minutes of the previous meeting were read, discussed and approved.

There being no further business to come before the Committee, on motion the Committee adjourned at 11:00 A. M., sine die.

LOUIS F. HART, Governor, and
Chairman of Committee,

C. W. CLAUSEN, State Auditor,

C. L. BABCOCK, State Treasurer,

Ex-Officio Members.

J. M. THATCHER, Supervisor of Taxation
and ex-officio Secretary of Committee.

SCHEDULES

SCHEDULE "A"—Table I.—Abstract of Assessment of Personal Property in the State of Washington, as Returned by the County Boards for the Year 1921.

COUNTIES	1.—HORSES										STALLIONS									
	ONE YEAR OLD					TWO YEARS OLD					THREE YEARS OLD AND OVER					WORK HORSES				
	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value		
1 Adams.....	774	\$6,376	\$8 24	88	\$12,174	\$13 71	839	\$18,527	\$22 08	8,968	\$283,533	\$31 55	26	\$3,075	\$118 27	1				
2 Asotin.....	392	3,310	8 45	425	4,993	11 75	1,239	22,648	18 28	2,038	74,220	36 42	13	1,200	80 00	2				
3 Benton.....	315	2,785	8 84	519	4,940	13 94	1,005	14,875	14 80	2,380	106,865	27 96	15	1,880	144 61	3				
4 Chelan.....	118	1,288	10 92	102	1,253	12 28	761	11,067	15 24	1,793	66,970	33 34	33	34	100 00	4				
5 Clallam.....	80	1,426	17 82	102	1,719	18 08	292	7,057	24 06	693	39,117	42 01	1	100	100 00	5				
6 Clarke.....	60	725	14 50	161	2,910	18 07	330	9,206	25 06	4,172	136,845	32 56	16	775	61 67	6				
7 Columbia.....	368	3,785	10 29	527	6,955	13 20	1,291	18,350	15 77	3,911	149,795	38 30	24	1,291	128 12	7				
8 Cowlitz.....	61	898	14 22	98	1,758	17 94	265	6,526	24 62	1,210	45,947	37 97	22	868	53 40	8				
9 Douglas.....	978	6,225	9 47	2,962	83,825	11 42	1,438	24,525	17 06	7,482	239,013	31 95	31	3,012	136 91	9				
10 Ferry.....	255	1,854	7 27	380	4,327	11 39	808	14,279	17 67	1,276	43,819	34 34	5	900	180 00	10				
11 Franklin.....	210	2,330	8 24	361	4,460	12 35	803	13,870	17 27	2,925	86,092	29 64	22	1,542	70 14	11				
12 Garfield.....	433	4,389	11 52	595	9,592	16 12	984	21,720	23 25	5,051	198,717	39 34	28	3,925	140 17	12				
13 Grant.....	789	10,415	13 34	984	17,148	18 35	1,044	23,610	22 61	5,386	184,968	34 36	38	4,078	107 81	13				
14 Grays Harbor.....	77	77	12 47	110	2,455	22 32	163	4,815	29 54	758	34,555	45 98	1	125	125 00	14				
15 Island.....	8	160	21 00	16	338	24 56	4	177	25 98	772	24,965	32 34	1	200	200 00	15				
16 Jefferson.....	15	178	11 86	12	187	15 58	43	1,117	25 98	459	17,438	38 00	4	350	87 50	16				
17 King.....	488	9,760	90 00	537	15,036	28 00	3,419	135,915	31 15	7,861	527,473	67 10	74	15,170	205 00	17				
18 Kittitas.....	344	3,870	11 24	415	7,223	17 84	330	6,743	19 81	209	6,553	31 35	15	1,530	102 00	18				
19 Klickitat.....	407	3,870	9 37	479	7,405	17 84	1,088	22,290	20 48	3,170	146,800	46 34	15	1,530	102 00	19				
20 Lewis.....	304	4,393	14 26	234	6,295	13 08	1,990	20,600	20 48	3,226	121,858	37 77	12	1,455	123 75	20				
21 Lincoln.....	1,168	10,515	9 00	1,390	18,237	13 18	1,897	7,101	31 24	2,680	125,861	46 81	6	1,300	216 67	21				
22 Mason.....	2	25	12 50	2	37	18 50	1,816	38,992	21 47	13,752	481,370	35 00	40	5,615	140 37	22				
23 Okanogan.....	990	3,650	3 77	1,483	11,870	8 00	377	8,585	22 71	7,450	151,800	30 34	37	2,020	54 59	23				
24 Pacific.....	42	470	11 19	42	825	19 64	519	74,320	14 31	5,752	151,800	26 40	37	2,020	54 59	24				
25 Pend Oreille.....	152	1,215	7 99	106	1,273	12 00	819	2,825	32 85	583	23,400	47 66	2	200	100 00	25				
26 Pierce.....	38	605	15 92	60	1,942	22 71	819	5,847	18 32	1,210	48,778	40 31	2	200	100 00	26				
27 San Juan.....	99	1,180	11 92	111	2,295	20 68	1,220	31,980	25 06	1,171	46,590	39 78	13	455	35 00	27				
28 Skagit.....	7	1,107	15 80	3	75	25 00	13	84,443	34 07	647	78,370	33 96	2	175	87 50	28				
29 Skamania.....	54	1,230	22 77	50	1,386	27 70	642	19,545	30 45	1,80	4,866	33 08	2	175	87 50	29				
30 Spokan.....	1,300	14,800	11 00	1,110	23,065	20 78	876	29,560	20 30	1,80	79,275	34 07	171	5,980	134 97	30				
31 Stevens.....	587	4,572	7 79	908	9,327	11 54	1,540	29,560	33 74	2,827	79,275	34 07	171	5,980	134 97	31				
32 Thurston.....	179	2,568	14 29	114	1,944	16 86	1,540	41,060	26 66	8,450	367,610	43 50	38	5,055	194 32	32				
33 Wankiatum.....	7	100	14 20	3	60	20 00	1,697	27,567	16 24	4,366	123,066	28 18	38	2,030	53 42	33				
34 Walla Walla.....	555	6,798	12 25	660	12,065	18 96	1,697	7,572	18 56	1,275	47,361	37 15	11	772	70 18	34				
35 Whitman.....	80	908	11 35	97	1,580	16 29	8	185	16 88	281	8,090	28 70	27	4,990	184 81	35				
36 Yakima.....	2,077	41,455	19 96	2,124	62,330	29 35	1,201	28,615	23 93	8,309	319,590	38 46	37	4,990	184 81	36				
Totals.....	15,316	\$775,963	\$11 48	19,250	\$318,006	\$10 13	39,072	\$492,703	\$22 88	153,004	\$1,006,560	\$30 23	962	\$87,707	\$132 90	37				

Schedule "A"—Table I—Continued.

COUNTIES	2			YEARLINGS			TWO YEARS OLD			THREE YEARS OLD AND OVER			MILCH COWS		
	MULES AND ASSES			No.	Value	Average value	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value
	No.	Value	Average												
1 Adams.....	1,784	\$67,981	\$38.08	1,664	\$12,230	\$7.39	1,778	\$25,082	\$14.09	936	\$18,382	\$19.59	2,108	\$52,490	\$24.90
2 Ancon.....	62	1,922	31.00	1,535	9,562	6.23	1,563	21,522	13.60	2,190	44,817	20.92	2,089	18,020	26.15
3 Benton.....	287	4,740	22.68	596	8,020	8.36	705	9,205	13.06	1,120	19,170	17.12	2,701	71,715	26.55
4 Benton.....	139	8,000	42.78	596	4,960	7.30	461	6,028	13.07	278	4,840	17.41	2,134	58,683	27.48
5 Chelan.....	13	3,866	30.35	989	7,851	8.61	772	9,411	12.19	364	6,260	17.20	3,535	66,782	24.33
6 Clark.....	122	3,565	29.22	2,740	18,100	6.61	2,099	25,300	11.08	1,809	28,910	15.98	-10,454	264,995	25.35
7 Columbia.....	1,961	76,535	38.68	1,486	8,890	5.98	1,016	11,815	11.63	1,318	22,725	17.19	1,001	25,186	25.17
8 Cowitz.....	778	24,808	32.05	1,607	10,560	6.57	1,053	11,128	10.57	913	14,693	16.19	4,824	96,839	22.29
9 Douglas.....	122	3,824	32.05	1,461	8,575	5.79	1,210	10,875	8.99	1,196	16,366	13.71	2,206	49,955	22.65
10 Ferry.....	1,239	46,725	37.71	2,292	14,710	6.42	1,465	19,321	13.18	1,707	32,678	19.26	1,469	40,748	27.87
11 Franklin.....	1,500	16,697	33.39	1,236	14,004	7.72	808	9,545	15.02	733	12,822	17.48	1,583	15,053	28.24
12 Grant.....	350	12,610	35.02	1,738	10,850	6.24	1,331	15,782	11.86	1,533	30,085	19.66	1,847	36,990	27.86
13 Grays Harbor.....	3	115	38.33	1,515	14,310	9.45	920	14,375	15.63	301	17,525	58.22	3,009	97,560	27.05
14 Island.....	12	250	20.83	553	6,018	6.018	406	6,245	15.38	106	2,030	19.15	2,232	55,710	24.96
15 Jefferson.....	6	185	30.83	853	11,028	12.93	273	5,393	19.75	254	7,153	25.19	1,499	47,817	31.90
16 King.....	119	6,184	51.97	3,616	36,350	10.06	1,561	34,342	22.00	2,411	53,355	22.13	24,309	804,871	33.11
17 Kitsap.....	8	35	11.66	297	2,160	7.27	219	2,978	13.60	404	7,822	19.36	1,297	35,535	27.44
18 Kittitas.....	112	5,235	46.74	3,196	39,640	10.53	2,679	46,555	17.38	3,450	83,680	24.25	3,501	102,680	29.33
19 Klickitat.....	233	7,335	31.40	3,724	24,790	6.65	2,964	34,998	11.80	4,092	72,319	17.67	1,844	47,562	25.80
20 Lewis.....	70	2,753	39.33	4,038	42,662	10.56	2,955	35,887	15.62	1,597	31,521	19.74	1,467	319,687	27.84
21 Lincoln.....	1,844	75,365	40.87	2,867	19,774	6.89	3,014	24,325	12.08	3,184	63,977	20.00	8,051	83,227	27.22
22 Mason.....	5	119	23.80	559	5,031	9.00	470	7,050	13.00	252	5,040	20.00	1,524	98,100	25.00
23 Okanogan.....	278	6,010	21.62	16,602	104,200	6.24	5,115	61,970	12.12	7,533	137,460	18.25	4,936	115,425	23.33
24 Pacific.....	.....	.....	.....	1,204	8,308	6.90	935	12,021	12.86	1,131	24,432	21.60	2,975	90,768	30.51
25 Pend Oreille.....	20	822	41.10	1,677	4,015	5.98	531	6,213	11.71	1,514	8,832	17.19	1,968	26,108	26.97
26 Pierce.....	21	700	33.33	1,560	13,570	8.70	1,112	17,690	15.90	1,561	149,473	27.93	3,803	139,090	36.54
27 San Juan.....	28	240	30.00	459	2,581	5.62	490	4,321	10.00	1,160	2,405	17.08	1,398	27,979	20.51
28 Skagit.....	48	635	13.23	2,722	20,395	7.65	1,845	25,965	14.07	1,471	29,345	19.96	11,186	264,050	26.47
29 Skamania.....	20	505	25.25	1,159	872	5.49	143	1,517	10.69	103	1,477	14.07	1,598	9,985	18.24
30 Snohomish.....	49	1,195	24.38	3,373	24,158	7.19	2,619	34,230	13.07	812	15,055	18.54	15,787	464,235	25.85
31 Spokane.....	417	16,705	40.05	3,198	85,708	11.17	1,700	31,323	17.45	1,462	80,785	54.07	10,080	291,315	25.85
32 Stevens.....	232	5,342	24.08	2,077	28,632	6.08	1,078	34,304	11.14	4,982	70,384	17.05	5,072	126,587	25.01
33 Thurston.....	44	942	21.41	2,077	15,154	7.30	1,585	11,659	11.70	1,091	19,262	14.89	2,434	116,451	22.89
34 Walla Walla.....	.....	.....	.....	2,557	5,570	10.60	1,580	11,850	15.00	57	955	15.00	2,040	61,640	25.28
35 Waiilatup.....	4,521	220,516	48.78	2,069	17,950	8.69	2,029	31,730	15.63	1,911	39,477	20.66	3,200	96,553	30.78
36 Walla Walla.....	31	915	29.01	3,453	27,592	6.49	2,854	32,745	11.43	1,577	41,756	16.20	13,522	341,173	25.23
37 Whitman.....	2,523	121,807	48.25	3,664	27,580	9.34	2,550	40,010	19.00	4,853	108,568	21.34	5,392	138,566	26.70
38 Yakima.....	759	30,380	40.00	7,464	69,365	9.29	4,593	80,010	16.47	3,959	90,860	20.52	11,367	345,490	30.24
Totals.....	18,750	\$772,453	\$41.20	94,566	\$738,528	\$7.81	61,174	\$350,303	\$13.91	70,355	\$1,405,849	\$19.98	185,059	\$5,126,240	\$27.70

Schedule "A"—Table I.—Continued.

COUNTIES	5			6			7			8		9		
	BULLS FOR BREED- ING PURPOSES			STOCK SHEEP AND GOATS			HOGS			POULTRY		BIOYCLES		
	No.	Value	Average value	No.	Value	Average value.	No.	Value	Average value	Value	No.	Value	Average value	
1 Adams.....	127	\$4,954	\$39 00	13,038	\$38,306	\$2 94	2,610	\$10,424	\$3 99	\$9,083	4	\$22	\$5 50	
2 Asotin.....	116	3,735	32 20	12,227	153,167	2 05	1,197	7,885	6 17	1,140	6	780	5 00	
3 Benton.....	78	3,565	45 70	65,846	188,765	2 87	1,568	8,310	5 20	17,115	23	170	7 39	
4 Chelan.....	46	1,915	41 63	1,401	3,292	2 33	854	4,945	5 81	10,200	30	210	7 00	
5 Clallam.....	128	3,687	28 37	1,697	4,150	2 45	1,216	6,194	5 09	6,102	41	254	6 19	
6 Clarke.....	357	9,345	26 18	2,970	4,445	1 98	1,216	13,000	4 74	44,650	72	575	7 99	
7 Columbia.....	102	4,680	45 85	15,149	31,555	2 06	1,304	5,690	3 94	270	32	155	4 84	
8 Cowlitz.....	222	5,291	23 82	1,406	2,020	1 75	1,570	8,310	5 33	11,310	9	45	5 60	
9 Douglas.....	58	2,270	39 14	1,265	2,941	2 35	1,560	6,145	3 94	5,718	8	40	5 33	
10 Ferry.....	100	4,134	41 34	1,265	4,228	2 46	94	3,847	4 00	11,310	9	45	5 33	
11 Franklin.....	21	1,040	49 52	1,722	92,742	2 00	704	3,867	4 99	6,130	3	27	9 00	
12 Garfield.....	129	5,295	41 03	9,614	10,240	2 06	1,044	3,867	4 99	5,403	57	285	5 00	
13 Grant.....	114	3,292	28 62	37,635	84,268	2 22	775	4,538	5 83	7,182	119	42	8 50	
14 Grays Harbor.....	134	3,955	29 51	33,057	2,186	2 67	1,154	3,700	3 93	6,615	22	118	5 00	
15 Island.....	80	2,982	37 17	1,904	4,770	2 51	836	3,700	4 43	15,083	48	225	4 60	
16 Jefferson.....	77	2,615	46 55	1,380	4,770	2 51	475	2,795	5 83	4,171	12	58	4 85	
17 King.....	519	194,764	356 00	1,017	1,265	3 83	495	2,535	5 73	72,121	254	4,086	16 00	
18 Kittitas.....	37	1,382	36 23	1,158	4,454	4 38	4,801	3,943	7 07	14,075	13	380	5 85	
19 Klickitat.....	245	10,655	43 53	40,922	110,180	2 69	1,826	2,755	4 84	4,366	43	380	5 85	
20 Lewis.....	142	6,635	46 72	48,057	120,360	2 50	4,890	19,498	4 00	11,355	123	760	6 25	
21 Lincoln.....	394	13,120	33 30	3,950	8,204	2 08	3,775	16,928	4 45	47,773	7	700	6 25	
22 Mason.....	149	7,512	50 41	3,761	8,598	2 29	3,343	10,611	4 53	11,744	7	40	5 71	
23 Okanogan.....	430	16,350	34 45	10,496	650	2 50	2,856	11,080	3 88	6,245	7	55	7 86	
24 Pacific.....	167	5,545	33 20	305	80,675	2 93	2,856	11,080	3 88	9,760	5	35	7 00	
25 Pend Oreille.....	50	2,390	47 80	1,374	743	2 41	694	3,631	5 31	3,922	5	35	7 00	
26 Pierce.....	268	11,810	44 06	1,226	2,145	1 56	382	1,615	4 46	5,545	29	294	9 79	
27 San Juan.....	50	944	18 88	7,800	16,148	2 05	1,697	12,450	7 33	59,945	351	3,086	5 00	
28 Skagit.....	515	12,910	25 07	415	17,480	2 07	697	3,172	4 96	3,477	1	5	10 49	
29 Skamania.....	20	447	22 07	343	740	2 14	797	4,435	5 56	6,920	1	5	5 00	
30 Snohomish.....	684	19,855	28 61	338	837	2 44	103	528	5 12	793	1	5	10 00	
31 Spokane.....	308	6,955	22 58	780	2,270	2 88	1,489	8,980	6 03	57,120	182	1,466	8 21	
32 Stevens.....	303	8,644	28 53	1,706	6,115	3 58	4,778	26,470	5 54	62,845	350	2,465	7 10	
33 Thurston.....	246	5,405	21 97	3,977	15,203	2 16	1,085	12,249	11 83	14,024	52	421	8 10	
34 Tahoma.....	122	3,375	27 06	196	8,199	2 06	1,435	9,001	6 32	17,178	61	414	6 79	
35 Walla Walla.....	146	6,871	47 06	196	235	1 26	477	1,900	3 77	175	1	175	35	
36 Whitman.....	456	14,630	32 06	22,693	66,337	2 95	3,115	18,688	6 00	9,668	468	4,822	9 98	
37 Yakima.....	236	6,730	24 28	15,188	5,167	2 11	1,438	7,638	5 31	88,812	310	2,640	8 52	
38							10,214	49,273	4 73	23,037	22	118	5 86	
39							10,262	55,560	5 43	77,820	222	1,460	6 57	
Totals.....	7,998	\$498,044	\$33 92	404,673	1,214,078	\$2 50	80,758	418,357	\$5 18	\$708,558	2,397	\$25,574	\$8 83	

Schedule "A"—Table I.—Continued.

COUNTIES	10			11			12			13			14		
	MOTORCYCLES			AUTOMOBILES AND AUTO TRUCKS			SEWING MACHINES			ORGANS			PIANOS, AUTOMATIC AND ELECTRIC		
	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value	No.	Value	Average value
1 Adams.....	1	\$75	\$75 00	1,236	\$232,831	\$188 37	605	\$4,859	\$8 99	77	\$574	\$7 45	329	\$17,718	\$53 86
2 Anotin.....	2	75	37 50	1,705	161,445	229 00	537	3,637	6 77	53	392	7 40	302	19,682	65 00
3 Benton.....	16	1,380	86 25	1,402	343,300	244 98	768	5,110	6 65	54	745	13 79	513	29,750	58 18
4 Cheilan.....	7	3,000	42 85	3,215	947,477	294 70	1,542	10,505	6 81	47	515	10 96	1,227	82,230	67 02
5 Chialam.....	21	1,770	84 28	1,367	379,668	277 74	870	5,680	6 53	52	404	15 46	514	32,260	62 76
6 Clarke.....	71	3,690	51 97	3,560	881,000	247 47	2,561	15,850	6 19	404	3,200	8 00	1,527	72,265	47 32
7 Columbia.....	829	840	168 00	829	242,905	293 01	370	2,025	5 47	72	1,235	16 18	316	15,625	49 45
8 Cowitz.....	6	180	30 00	652	161,626	247 89	660	3,943	5 71	149	748	5 02	860	19,269	53 61
9 Douglas.....	5	80	16 00	1,308	228,900	175 00	1,020	4,499	4 41	149	1,020	7 10	379	28,917	60 37
10 Ferry.....	2	75	37 50	311	76,130	244 79	387	2,000	5 17	24	243	10 13	116	7,210	62 16
11 Franklin.....	2	82	41 00	616	135,570	220 08	596	4,413	7 40	28	186	6 96	331	19,157	57 88
12 Garfield.....	2	75	37 50	621	185,745	299 10	458	3,326	7 36	45	1,107	24 61	221	17,182	77 75
13 Grant.....	8	578	72 25	988	180,428	182 62	842	5,102	6 13	133	1,452	10 92	330	17,135	51 92
14 Grays Harbor.....	38	2,105	55 40	4,422	585,575	188 96	1,347	6,605	4 90	31	765	24 68	1,228	64,430	52 51
15 Island.....	2	100	50 00	528	104,430	197 78	393	3,340	8 50	44	402	9 14	148	5,180	35 00
16 Jefferson.....	10	536	53 60	456	123,100	270 00	400	2,620	6 55	46	527	11 45	216	15,525	71 89
17 King.....	621	44,116	71 04	34,229	10,372,000	303 02	28,612	286,120	10 00	907	20,044	22 10	18,604	2,030,440	109 14
18 Kittap.....	2	100	50 00	1,577	364,740	243 97	398	1,847	4 76	30	1,432	39 01	358	17,665	49 34
19 Kittitas.....	28	1,285	45 89	2,041	566,740	272 34	1,165	10,455	8 97	32	879	8 61	793	69,950	84 53
20 Klickitat.....	14	748	53 00	1,295	330,619	257 30	619	5,303	8 57	102	879	8 61	457	36,090	79 00
21 Lewis.....	52	2,387	45 90	3,456	861,338	255 02	2,540	16,250	6 40	232	2,384	10 27	1,234	93,737	75 96
22 Lincoln.....	5	470	94 00	2,235	442,989	198 20	1,345	7,957	6 11	109	966	8 86	753	42,927	57 08
23 Mason.....	1	12	12 00	572	129,374	226 18	620	3,787	6 11	49	322	6 57	213	11,699	54 60
24 Okanogan.....	4	115	28 75	1,847	304,415	213 54	1,508	5,089	3 66	156	1,050	6 73	699	35,655	51 00
25 Pacific.....	9	671	74 58	1,683	270,376	264 21	623	5,089	8 17	44	2,122	48 23	406	37,781	76 17
26 Pend Oreille.....	12	565	47 08	610	179,583	294 40	677	6,335	9 36	70	757	9 58	199	11,752	59 06
27 Pierce.....	81	7,065	86 48	9,329	2,758,355	298 80	6,903	73,970	11 75	168	15,500	92 26	4,591	436,525	96 08
28 San Juan.....	25	1,230	49 20	3,389	783,453	210 43	692	3,845	5 50	11	3,428	311 18	144	7,298	50 61
29 Skagit.....	25	1,230	49 20	3,389	783,453	210 43	692	3,845	5 50	11	3,428	311 18	144	7,298	50 61
30 Skamania.....	61	4,905	80 40	7,753	1,476,346	236 11	37	9,983	7 64	4	435	8 75	55	26,440	41 09
31 Spokane.....	89	4,315	50 73	17,532	2,178,190	231 67	4,004	40,330	10 67	322	5,800	18 29	3,256	226,946	70 32
32 Stevens.....	15	1,069	71 27	1,887	2,424,668	231 13	12,440	84,790	6 92	723	5,336	7 74	11,443	686,190	60 57
33 Thurston.....	15	1,069	71 27	2,116	565,452	262 27	1,445	9,526	6 57	138	2,673	7 36	667	33,620	49 33
34 Wankiam.....	83	5,510	66 39	4,156	1,166,166	280 20	82	14,166	136 20	71	35	5 00	65	49,123	69 54
35 Walla Walla.....	60	2,763	46 05	5,949	1,250,994	206 30	2,094	14,923	7 16	71	608	8 56	1,818	188,556	76 21
36 Whitman.....	29	1,660	57 24	4,562	1,441,207	279 40	4,743	33,566	7 04	520	5,876	11 30	2,869	158,107	54 76
37 Yakima.....	29	1,660	57 24	4,562	1,274,733	249 42	2,189	13,600	6 21	181	3,446	19 31	1,811	111,130	61 38
Totals.....	1,369	\$91,262	\$65 70	137,171	\$37,925,073	\$276 45	94,377	\$774,821	\$8 21	5,891	\$92,186	\$15 65	64,506	\$4,972,289	\$77 08

Schedule "A"—Table I.—Continued.

COUNTIES	15	16	17	18	19	20	21	22	23	24	25
	Band instruments, violins, phonographs, etc.	Household furniture, clocks, rugs, gold and silver plate, paintings, etc.	Libraries, books, scientific instruments, etc.	Diamonds, jewelry, watches, firearms, clothing, etc.	Office furniture, safes, typewriters, adding machines, etc.	Mechanics' tools and implements	Trucks, wagons, sleighs, carriages and cutters	Agricultural implements, farm machinery, harness	Threshing machines, harvesters, traction engines, etc.	Donkey engines, pile drivers, hoisting engines, etc.	Logging, railroads, logging engines, logging trucks
1 Adams.....	\$4,647	\$51,654	\$3,343	\$4,536	\$4,708	\$9,305	\$25,455	\$104,276	\$151,198	\$3,100	\$88
2 Asotin.....	3,982	55,620	1,805	835	3,035	2,967	8,900	24,700	24,700	36,850	30
3 Benton.....	7,490	101,715	6,886	7,020	8,175	13,940	18,055	72,985	25,765	35,850	3
4 Bland.....	15,465	235,340	13,932	13,438	16,340	14,342	17,160	125,370	24,630	6,945	24,980
5 Challam.....	7,533	79,082	3,031	2,114	10,903	19,571	5,709	16,668	15,072	112,847	515,762
6 Clarke.....	26,530	274,570	12,130	1,755	10,415	14,380	1,800	88,025	25,955	57,840	6
7 Columbia.....	7,375	44,905	1,290	2,665	2,135	4,275	13,855	67,010	60,080	1,750	1,450
8 Cowley.....	5,282	62,282	2,432	1,242	4,442	13,800	8,624	26,590	31,367	97,989	242,375
9 Douglas.....	5,118	69,436	2,702	3,610	3,155	13,800	26,387	120,945	101,409	47,482	570
10 Ferry.....	1,910	96,958	2,170	2,921	2,380	4,010	14,786	33,416	3,782	586	15
11 Franklin.....	6,128	81,535	2,210	1,922	4,477	2,658	10,480	23,468	43,683	1,788	5
12 Grant.....	5,163	51,925	2,030	3,629	6,008	6,384	22,667	106,756	76,500	376,356	948,385
13 Grays Harbor.....	4,866	39,555	4,678	3,660	8,435	5,855	3,860	14,555	15,275	1,500	6,855
14 Island.....	16,190	104,340	10,855	27,670	26,300	3,665	2,710	8,260	3,375	42,583	120,115
15 Jefferson.....	2,893	17,727	1,788	125	30	1,575	4,244	8,552	121,672	419,070	401,212
16 King.....	4,155	38,402	2,072	6,632	4,610	1,392	259,903	102,100	1,566	15,065	9,575
17 Kittitas.....	200,800	6,119,583	389,206	422,536	1,212,640	143,560	3,743	6,000	1,566	14,602	8,700
18 Knap.....	2,925	42,582	2,763	1,315	3,325	3,377	37,040	113,005	51,175	15,965	9,575
19 Kittitas.....	16,080	188,820	16,885	5,905	13,045	9,100	27,606	106,832	25,751	196,036	223,920
20 Klickitat.....	10,840	96,431	3,930	6,138	5,866	5,677	21,862	99,398	223,163	31,770	20,855
21 Lewis.....	23,752	218,760	6,801	8,463	23,567	21,776	21,862	178,539	538	9,085	90,085
22 Lincoln.....	8,402	118,915	4,582	6,463	5,239	7,208	42,075	178,539	4,845	4,868	6,180
23 Mason.....	3,200	27,916	2,407	640	1,247	2,539	2,090	7,187	9,019	163,170	201,540
24 Okanogan.....	9,120	117,670	10,325	5,530	8,666	20,870	46,640	136,875	28,420	73,540	197,540
25 Pacific.....	10,633	106,023	4,167	5,738	14,884	11,662	14,020	15,628	4,245	296,793	90,085
26 Pend Oreille.....	5,088	51,915	1,788	2,655	2,800	4,865	14,020	13,785	4,017	4,868	6,180
27 Pierce.....	120,870	1,468,340	59,800	63,425	567,810	113,580	27,530	143,380	4,000	163,170	201,540
28 San Juan.....	913	19,237	228	63,425	2,292	8,045	5,188	7,068	9,819	6,508	6,508
29 Skagit.....	4,450	171,525	4,745	200	7,000	11,660	9,155	48,765	51,045	73,540	197,540
30 Skamania.....	475	5,763	40	338	1,193	1,690	1,523	3,765	355	31,575	29,250
31 Snohomish.....	75,005	615,900	25,295	12,975	62,745	46,015	19,520	131,650	36,130	153,420	332,145
32 Spokane.....	294,515	2,067,020	45,065	125,765	386,245	63,500	10,515	171,770	219,370	60,300	32
33 Stevens.....	10,365	106,419	5,866	5,858	9,097	8,318	30,488	60,633	16,388	81,927	71,827
34 Thurston.....	12,475	143,403	6,590	5,727	12,135	9,305	11,752	26,044	19,472	81,924	119,261
35 Wabikakum.....	410	7,768	10	50	2,200	1,566	905	2,942	1,765	56,435	62,565
36 Walla Walla.....	42,782	485,419	20,808	35,874	61,871	29,425	58,404	163,290	190,000	17,800	96,950
37 Whitman.....	44,268	690,577	20,077	19,678	44,825	35,207	17,890	64,051	36,775	63,212	97,648
38 Yakima.....	29,868	429,068	11,545	12,065	25,318	29,520	78,547	338,423	239,570	33,755	38
39	64,380	970,365	28,495	24,405	80,185	43,155	104,765	435,055	168,460	33,755	39
Total.....	\$1,035,792	\$10,243,015	\$400,161	\$492,046	\$2,462,221	\$754,964	\$1,122,045	\$3,107,184	\$2,165,167	\$2,401,170	\$3,794,484

Schedule "A"—Table I—continued.

COUNTIES	20	27	28	29	30	31	32	33	34	35	36
	St:amboats, sailing vessels, launches, dredges, barges, ferries, row boats, etc.	Lumber	Saw logs and piling	Shingles and lath	Sash, doors, mouldings, pillars, finishing lumber, etc.	Wood, coal, lime, brick, cement, etc.	Goods and merchandise, including fix- tures and ap- pliances used in business	Manufac- tured materials and manu- factured articles	Manufac- tures, tools, implements and ma- chinery, includ- ing engines and boilers	Capital stock of incor- porated banks	Money
1 Adams.....	\$13,278			\$1,533	\$1,564	\$5,787	\$257,437	\$577	\$3,853	\$161,082	
2 Asotin.....	4400		810		465	3,100	318,700	3,755	69,383	22,500	1
3 Benton.....	2,150		985	835	465	3,100	318,700	680	4,988	22,500	2
4 Chelan.....	8,580		59,440	2,420	1,520	11,512	683,967	6,170	6,855	87,210	3
5 Okanogan.....	22,657		45,430	3,708	630	980	197,779	44,885	202,735	212,186	4
6 Clarke.....	6,170		11,085	3,255	2,910	6,000	407,555	82,185	302,635	108,072	5
7 Columbia.....	250		75		50	505	565	143,150	412,090	233,910	6
8 Cowlitz.....	18,395		55,452	4,972	290	3,500	190,389	2,412	2,000	178,055	7
9 Douglas.....	11,913		9,350	2,645	5,238	4,292	238,457	3,403	71,925	143,399	8
10 Ferry.....	1,269		11,953			5	30,309	3,017	1,215	142,338	9
11 Franklin.....	2,530		9,600	1,130	1,885	3,745	186,955	17,195	74,434	16,100	10
12 Garfield.....	738		620		830	470	161,120	17,195	16,810	73,850	11
13 Grant.....	945		155	455	815	4,318	188,505	1,600	4,755	139,351	12
14 Grays Harbor.....	97,365		420,010	33,715		1,765	1,034,900	79,090	1,078,330	546,510	13
15 Island.....	7,605		59,722	505			33,785	22,045	23,640	12,925	14
16 Jefferson.....	55,746		17,943	1,325			83,547	1,925	75,545	62,500	15
17 King.....	3,016,091		183,440	107,105	62,900	84,060	15,238,310	1,021,212	4,884,435	4,535,492	16
18 Kittitas.....	1,432,450		1,832		3,475	80,075	528,695	12,530	188,463	153,309	17
19 Klamath.....	4,950		8,490	745	569	7,277	777,664	60,505	91,570	104,310	18
20 Klickitat.....	3,810		13,590	430		1,359	733,142	3,097	439,290	294,541	19
21 Lewis.....	1,327		1,070	6,511	589	2,575	598,247	7,317	31,760	346,846	20
22 Lincoln.....	28,735		35,747	2,310	990	3,065	67,832	25	4,334	35,000	21
23 Mason.....	9,800		46,700	935	975	3,065	402,915	8,440	86,780	136,956	22
24 Okanogan.....	4,700		97,440	19,801	100	7,325	331,765	17,691	460,841	166,454	23
25 Pacific.....	238,478		12,535	12,535			126,367	20,560	92,360	49,215	24
26 Pend Oreille.....	627,325		67,900	56,755	57,340	100,020	4,960,853	2,312,155	2,802,360	791,231	25
27 Pierce.....	386,370					663	84,006	4,378	26,478	20,410	26
28 San Juan.....	65,317		885			360	539,610	1,575	732,960	230,419	27
29 Skagit.....	30,670		90,455	7,065		100	27,640	75	8,750	20,410	28
30 Skamania.....	5,680		20,750			100	1,902,450	237,120	1,204,905	490,285	29
31 Snohomish.....	684,235		183,000	66,065	11,010	12,410	1,902,450	509,335	2,785,510	900	30
32 Stevens.....	905,125		46,265	11,840	19,435	128,015	5,671,120	604,335	665,995	525	31
33 Spokane.....	4,652		179,398	9,298	9,400	10,650	239,235	64,101	351,925	154,370	32
34 Thurston.....	22,646		43,241	660	16,012	16,012	239,235	132,800	275,925	261,250	33
35 Wahkiakum.....	28,730		20,275	650			26,220	21,245	25,955	5,000	34
36 Walla Walla.....	60,106		625		990	22,651	1,195,505	57,318	84,789	694,068	35
37 Whatcom.....	212,092		82,385	17,670	2,645	965	1,645,418	295,149	892,055	524,551	36
38 Whitman.....	1,305		7,505			1,033,440	1,033,440	900	38,345	883,152	37
39 Yakima.....	150		19,795	3,920	13,350	24,520	2,882,185	52,415	41,390	757,720	38
Totals.....	\$4,116,496	\$6,534,945	\$1,869,732	\$427,766	\$200,311	\$552,519	\$49,628,496	\$6,122,779	\$16,405,965	\$15,534,130	\$32,426

Schedule "A"—Table I.—Continued.

COUNTIES	37	38	39	40	41	42	43
	Theatre furniture and motion picture machines	Stock and fixtures of billiard and pool rooms, bowling alleys, barber shops, etc.	Furniture and fixtures of hotels, restaurants, lodging houses	Hay, grain and other farm products in hands of producers	Hay, grain and other farm products in elevator or cold storage	Elevators, warehouses, of other improvements on lands, the title of which is vested in any railroad company, or other person, firm or corporation	Improvements on lands held under the laws of U. S. or leased from state
1 Adams.....	\$1,215	\$3,455	\$1,770	\$13,120	\$468,854	\$80,551	\$1,386
2 Asotin.....	250	2,513	39,478	25,970	25,970	2,440	2,440
3 Benton.....	3,350	5,980	8,735	71,160	71,160	2,350	2,350
4 Chelan.....	5,575	12,655	28,400	32,055	151,400	8,800	8,800
5 Clallam.....	2,360	10,850	17,399	840	350	164,450	164,450
6 Clarke.....	1,465	6,840	14,610	20	24,945	5,150	5,150
7 Columbia.....	250	3,550	3,266	2,405	444,710	10,200	710
8 Cowlitz.....	910	1,630	8,737	191	151,422	32,260	870
9 Douglas.....	1,300	4,987	3,790	5,828	114,110	5,975	50
10 Ferry.....	1,080	1,389	2,220	2,845	2,829	11,988	11,988
11 Franklin.....	1,925	5,923	12,275	20,048	206,750	46,080	475
12 Garfield.....	243	1,250	2,928	437,228	15,900	483	483
13 Grant.....	590	8,407	7,387	62,585	32,980	4,550	4,550
14 Grays Harbor.....	5,170	14,805	108,810	2,790	72,750	5,290	5,290
15 Island.....	125	150	8,283	457	457	2,350	2,350
16 Jefferson.....	375	2,475	50	53	50	735,309	735,309
17 King.....	140,190	56,219	1,195,230	41,103	4,081	2,750	2,750
18 Kittitas.....	5,692	8,625	19,440	120	30,220	3,795	3,795
19 Kittitas.....	3,906	18,260	29,380	149,245	154,570	61,535	61,535
20 Kittitas.....	975	4,062	55,868	8,420	154,570	37,117	3,380
21 Lewis.....	3,425	2,174	55,862	3,977	175	5,675	3,785
22 Lincoln.....	11,660	11,660	11,660	11,385	644,035	71,266	19,132
23 Mason.....	75	50	2,735	54,710	54,710	73,845	32,490
24 Okanogan.....	2,580	7,515	10,140	5,530	5,945	37,855	4,850
25 Pacific.....	1,955	2,966	6,810	1,674	225	1,102	6,177
26 Pend Oreille.....	5,525	8,140	3,215	27,600	231,770	255,880	25,460
27 Pierce.....	32,115	55,615	301,065	27,600	231,770	4,520	28
28 San Juan.....	250	446	670	4,474	50	3,785	29
29 Skagit.....	7,975	18,335	16,690	4,345	50	8,625	30
30 Skamania.....	100	2,560	2,560	7,520	50,780	44,350	690
31 Snohomish.....	13,455	23,295	73,110	7,520	50,780	550,630	4,095
32 Spokane.....	46,400	23,130	453,845	218,040	350,785	6,162	33
33 Stevens.....	1,040	3,475	12,008	10,833	2,162	34,250	34
34 Thurston.....	13,188	6,107	21,085	600	1,880	274,219	2,402
35 Wabikium.....	75	510	675	57,843	1,270,487	14,549	59,015
36 Walla Walla.....	4,975	13,285	37,605	1,067	225	261,320	19,683
37 Whitcom.....	12,547	24,406	40,433	1,187,130	415,190	281,955	3,650
38 Whitman.....	9,715	22,720	36,745	204,590	415,190	281,955	3,650
39 Yakima.....	21,195	32,235	78,585	204,590	415,190	281,955	3,650
Totals.....	\$300,155	\$427,540	\$2,502,579	\$2,107,274	\$5,283,840	\$2,465,157	\$1,107,304

Schedule "A" Table I—Continued.

COUNTIES	44 Property of gas, electric light, power, water, tele- phone, ex- press, etc. companies	45 Fish traps and locations	46 Value of timber held separately from land	47 Leaseholds	48 All other items of personal property	TOTALS		
						Aggregate assessed value of personal property as equalized by county boards	Aggregate value of exemptions under section 5 of law	Aggregate assessed value of taxable property as equalized
1 Adams.....	\$122,068			\$3,845	\$1,998	\$2,342,059	\$199,450	\$2,152,609
2 Asotin.....	125,450	\$133		1,673	1,993	876,745	120,450	755,295
3 Benton.....	156,545				10,695	1,918,800	248,105	1,670,695
4 Blaine.....	427,089				8,187	4,141,562	437,812	3,703,750
5 Challam.....	52,701	500	\$19,110	15,915	45,469	2,571,913	218,915	2,352,998
6 Clarke.....	222,080	700	10,045	12,565	178,740	3,708,520	686,250	2,972,270
7 Columbia.....	75,207				10,875	1,743,317	119,135	1,624,182
8 Cowlitz.....	185,677	2,548	18,440	950	70,623	1,606,082	174,000	1,432,082
9 Douglas.....	63,789				10,076	1,337,221	252,231	1,084,990
10 Ferry.....	20,856		500	65	3,573	637,223	92,850	544,373
11 Franklin.....	180,120				100,480	1,891,613	156,703	1,734,910
12 Garfield.....	30,616				13,137	1,708,824	97,600	1,611,224
13 Grant.....	8,717	2,055	600	25	9,995	1,372,340	217,565	1,154,775
14 Grays Harbor.....	745,935	6,630	200,175	13,180	1,465	8,434,925	334,150	8,050,775
15 Island.....	30,600	200				506,950	103,703	403,247
16 Jefferson.....	86,176	5,200	18,480	4,573	15,723	882,164	90,513	791,651
17 King.....	6,331,600		455,230	863,290	272,412	68,167,153	11,731,941	56,435,212
18 Kittap.....	133,202	50	1,045	5,405	30,527	1,602,636	231,000	1,371,636
19 Kittitas.....	6,700		18,805	2,600		3,040,140	317,400	2,722,740
20 Klickitat.....	404,135	6,075	19,051	4,114	31,390	2,407,473	228,702	2,178,771
21 Lewis.....	173,219		133,477	15	2,922	4,585,633	619,225	3,966,408
22 Lincoln.....	756,254				5,277	4,500,981	317,850	4,183,131
23 Mason.....	14,833		175,845	4,403	194,380	2,639,900	119,398	2,520,502
24 Okanogan.....	136,995		1,105		1,250	2,782,304	187,350	2,594,954
25 Pacific.....	98,514	37,514	77,531	15,673	42,089	1,719,730	144,570	1,575,160
26 Pend Oreille.....	44,053		58,437	293	47,030	23,682,836	2,256,450	21,426,386
27 Pierce.....	3,890,980		17,260	53,130	38,115	451,358	67,125	384,232
28 San Juan.....	16,464	51,150			2,146	3,673,697	460,450	3,213,247
29 Shagit.....	172,458	18,660	142,722	4,550	1,475	10,519,965	27,900	10,492,065
30 Skamania.....	175,590	16,800	22,275	10,325	21,410	4,499,965	1,349,040	3,150,925
31 Spokan.....	604,175	9,000	41,225		77,435	30,154,325	3,913,125	26,241,200
32 Stevens.....	2,857,323		3,000	260	65,840	8,164,225	489,949	7,674,276
33 Teton.....	383,546				41,239	2,870,605	331,800	2,538,705
34 Thurston.....	152,000	4,160	72,763	12,004	54,113	2,870,605	331,800	2,538,705
35 Walla Walla.....	6,860	16,200			25,340	441,470	43,900	397,570
36 Whitman.....	73,358				94,370	7,374,239	519,600	6,854,639
37 Yakima.....	815,661	332,049	63,054	9,564	8,275	11,920,431	1,318,218	10,602,213
38	336,554				7,710	11,969,830	1,643,910	10,325,920
39	805,760		8,690	4,675	18,050			
Totals.....	\$20,489,436	\$506,614	\$1,674,207	\$1,130,222	\$1,827,055	\$239,251,378	\$31,355,206	\$207,896,172

SCHEDULE "A"—Table II.

Abstract of Assessment of Personal Property in the State of Washington
for the Year 1921.

No. of Item	DESCRIPTION OF PROPERTY	Number	Assessed Value	Average Value
1	Horses— <ul style="list-style-type: none"> One year old..... Two years old..... Three years old and over..... Work horses..... Stallions..... 	15,316 19,250 38,672 153,094 969	\$175,063 318,006 962,793 6,005,569 87,797	\$11 43 16 52 22 83 39 23 90 61
2	Mules and Asses.....	18,750	772,433	41 20
3	Stock Cattle— <ul style="list-style-type: none"> One year old..... Two years old..... Three years old and over..... 	94,586 61,174 70,355	736,528 850,803 1,405,849	7 81 13 91 19 96
4	Milch Cows.....	185,050	5,128,240	27 70
5	Bulls, kept for breeding purposes.....	7,938	428,044	53 92
6	Stock Sheep and Goats.....	468,675	1,214,078	2 59
7	Hogs.....	80,759	418,357	5 18
8	Poultry.....		768,558	
9	Bicycles.....	2,897	25,574	8 83
10	Motorcycles.....	1,389	91,262	65 70
11	Automobiles and Auto Trucks.....	137,171	37,925,073	276 48
12	Sewing Machines.....	94,377	774,821	8 21
13	Organs.....	5,891	92,185	15 65
14	Pianos, Automatic and Electric Pianos.....	64,508	4,972,250	77 06
15	Band Instruments, Violins, Phonographs, etc.....		1,055,732	
16	Household Furniture, including clocks, rugs, gold and silver plate, paintings, etc.....		16,243,015	
17	Libraries, Books, Scientific Instruments, etc.....		690,991	
18	Diamonds, Jewelry, Watches, Firearms, Clothing, etc.....		882,586	
19	Office Furniture, Safes, Typewriters, Adding Machines, etc.....		2,692,221	
20	Mechanics' Tools and Implements.....		754,958	
21	Trucks, Wagons, Sleighs, Carriages and Outfitters.....		1,122,045	
22	Agricultural Implements, Farm Machinery and Harness.....		3,197,988	
23	Threshing Machines, Harvesters, Hay Presses, Traction Engines, etc.....		2,193,587	
24	Donkey Engines, Pile Drivers, Hoisting Engines, etc.....		2,401,170	
25	Logging Railroads, Logging Engines, Logging Trucks and Equipment.....		3,794,484	
26	Steamboats, Sailing Vessels, Launches, Dredges, Barges, Ferries, Row Boats, etc.....		4,116,496	
27	Lumber.....		6,534,948	
28	Saw Logs and Piling.....		1,869,732	
29	Shingles and Lath.....		427,766	
30	Sash, Doors, Mouldings, Pillars, Finishing Lumber, etc.....		200,311	
31	Wood, Coal, Brick, Lime, Cement, etc.....		562,519	
32	Goods and Merchandise, including fixtures and ap- pliances used in business.....		49,828,498	
33	Manufacturers' Materials and Manufactured Articles.....		5,122,779	
34	Manufacturers' Tools, Implements and Machinery, including engines and boilers.....		16,405,965	
35	Capital Stock of Incorporated Banks.....		15,834,130	
36	Money.....		82,428	
37	Theatre Furniture and Motion Picture Machines.....		360,155	
38	Stock and Fixtures of Billiard and Pool Rooms, Bowling Alleys, Barber Shops, etc.....		427,546	
39	Furniture and Fixtures of Hotels, Restaurants and Lodging Houses.....		2,562,579	
40	Hay, Grain and other farm products in hands of producers.....		2,107,274	
41	Hay, Grain and other farm products in Warehouse, Elevator or Cold Storage.....		5,283,846	
42	Elevators, Warehouses, or other improvements on lands, the title of which is vested in any railroad company, or other person, firm or corporation.....		2,655,157	

Schedule "A"—Table II.—Concluded.

No. of item	DESCRIPTION OF PROPERTY	Number	Assessed Value	Average Value
43	Improvements on lands held under the laws of the United States, or leased from the State.....		\$1,197,508	
44	Property of Gas, Electric Light, Power, Water, Telephone, Express and other public service concerns, including franchises.....		20,489,425	
45	Fish Traps and Locations.....		508,614	
46	Value of timber held separately from land.....		1,674,207	
47	Leaseholds		1,130,222	
48	All other items of personal property.....		1,827,055	
	Aggregate assessed value of personal property as equalized by County Board.....		\$239,281,378	

SCHEDULE "B."

Abstract of Assessment of Real Property in the State of Washington, as Returned by the County Boards of Equalization for the Year 1921.

COUNTIES		Total number of acres of land, exclusive of town lots	Number of acres fenced	Number of acres of timber lands	Number of acres of other unimproved lands	Number of acres of improved lands
1	Adams.....	1,129,488	1,110,446	.....	322,982	806,506
2	Asotin.....	274,136	200,000	.....	185,500	88,576
3	Benton.....	828,271	.....	.....	798,245	30,026
4	Chelan.....	606,604	96,000	24,653	530,961	50,970
5	Challam.....	533,679	18,871	363,235	152,203	18,241
6	Clarke.....	367,496	172,000	10,370	287,427	69,699
7	Columbia.....	364,489	183,734	.....	180,765	183,734
8	Cowlitz.....	632,452	69,697	301,299	307,871	23,282
9	Douglas.....	979,719	820,008	.....	456,201	523,518
10	Ferry.....	211,823	47,517	65,762	124,328	21,738
11	Franklin.....	676,928	432,459	.....	368,100	313,828
12	Garfield.....	331,241	331,241	.....	177,492	153,749
13	Grant.....	1,454,399	639,312	.....	1,005,842	448,557
14	Grays Harbor.....	830,306	.....	390,073	429,118	22,117
15	Island.....	119,223	25,384	5,343	96,246	15,634
16	Jefferson.....	282,883	7,120	162,586	113,577	6,700
17	King.....	840,006	.....	308,780	406,421	64,805
18	Kitsap.....	220,680	26,548	44,947	162,234	13,489
19	Kittitas.....	694,668	253,000	140,005	667,863	66,785
20	Klickitat.....	965,694	196,598	214,643	564,067	196,984
21	Lewis.....	976,670	101,674	399,616	506,765	71,189
22	Lincoln.....	1,366,976	1,356,967	.....	579,065	789,921
23	Mason.....	408,820	.....	143,395	249,432	10,993
24	Okanogan.....	768,192	.....	51,399	561,242	165,551
25	Pacific.....	529,400	.....	307,352	212,320	9,726
26	Pend Oreille.....	533,006	15,408	196,940	316,272	20,883
27	Pierce.....	606,531	.....	264,068	298,401	49,062
28	San Juan.....	106,209	70,500	.....	90,119	16,090
29	Skagit.....	537,224	.....	216,390	250,066	70,768
30	Skamania.....	238,422	15,470	187,698	44,817	5,907
31	Snohomish.....	566,332	50,457	132,450	388,403	45,470
32	Spokane.....	996,064	660,896	63,980	543,478	390,596
33	Stevens.....	1,103,189	217,045	174,144	821,175	107,870
34	Thurston.....	408,111	.....	144,029	236,917	27,165
35	Wahkiakum.....	148,797	7,600	47,552	96,645	4,600
36	Walla Walla.....	769,229	731,137	.....	246,239	523,990
37	Whatcom.....	413,799	83,673	96,732	247,952	69,115
38	Whitman.....	1,271,804	1,259,302	.....	308,932	962,872
39	Yakima.....	870,862	.....	.....	694,533	176,349
Totals.....		\$25,162,806	9,188,064	4,446,450	14,062,274	6,654,082

Schedule "B"—Continued.

COUNTIES		Valuation of timber lands as equalized by county boards		Valuation of other unimproved lands as equalized by county boards		Valuation of improved lands as equalized by county boards	
		Average value per acre	Total value	Average value per acre	Total value	Average value per acre	Total value
1 Adams.....				\$3 88	\$1,253,170	\$14 19	\$11,444,740
2 Asotin.....				3 00	556,680	28 41	2,516,430
3 Benton.....				4 61	3,677,230	73 95	2,220,600
4 Chelan.....	\$8 17	\$201,415		1 98	1,050,515	15 66	7,983,642
5 Clallam.....	22 91	8,321,990		6 71	1,020,970	30 63	558,700
6 Clarke.....	33 55	847,900		10 60	8,048,430	48 17	3,357,310
7 Columbia.....				2 55	460,360	27 65	5,078,050
8 Cowlitz.....	31 57	9,511,362		5 27	1,621,376	42 32	965,291
9 Douglas.....				2 98	1,358,955	14 84	7,768,910
10 Ferry.....	5 61	369,116		6 84	860,196	15 16	329,431
11 Franklin.....				3 06	1,110,250	8 10	2,541,615
12 Garfield.....				3 64	646,280	20 13	3,102,565
13 Grant.....				2 36	2,368,870	10 23	4,602,965
14 Grays Harbor.....	39 47	15,000,000		4 76	2,039,659	51 88	1,147,536
15 Island.....	33 36	178,255		13 01	1,278,183	47 98	749,266
16 Jefferson.....	22 71	3,691,813		6 31	716,433	36 65	245,575
17 King.....	25 27	7,801,517		19 96	9,310,434	190 00	12,312,226
18 Knap.....	26 39	1,186,410		16 34	2,661,423	48 56	665,550
19 Kittitas.....	6 14	859,480		3 89	2,566,085	59 70	5,181,486
20 Klickitat.....	7 09	1,522,927		3 77	2,060,629	19 23	3,797,678
21 Lewis.....	23 08	9,223,416		5 56	2,810,043	29 61	2,108,086
22 Lincoln.....				1 96	1,126,735	20 36	16,072,476
23 Mason.....	22 53	8,230,375		3 74	932,770	24 63	270,730
24 Okanogan.....	4 81	247,440		2 81	1,552,155	25 32	4,192,800
25 Pacific.....	22 73	6,985,577		6 54	1,452,967	40 11	390,230
26 Pend Oreille.....	7 86	1,539,108		2 42	705,702	18 00	375,836
27 Pierce.....	20 91	5,522,375		13 15	3,859,230	109 08	5,351,760
28 San Juan.....				9 59	233,125	32 09	516,391
29 Skagit.....	21 63	4,679,440		8 06	2,014,996	77 61	5,492,220
30 Skamania.....	10 43	1,957,414		10 74	481,377	48 41	285,970
31 Snohomish.....	23 85	3,821,010		13 57	5,270,615	54 88	2,495,270
32 Spokane.....	5 04	322,325		4 49	2,438,810	23 21	9,065,625
33 Stevens.....	6 54	1,138,375		3 37	3,591,443	26 65	2,874,860
34 Thurston.....	23 81	3,429,105		7 73	1,830,724	22 55	612,510
35 Wahkiakum.....	18 13	862,330		5 58	538,800	43 48	200,000
36 Walla Walla.....				4 99	1,238,060	29 77	15,509,425
37 Whatcom.....	22 20	2,147,202		16 11	3,993,492	60 94	4,211,991
38 Whitman.....				4 56	1,417,860	33 00	31,778,780
39 Yakima.....		62,330		2 42	1,678,525	113 15	19,953,990
Totals.....	\$21 18	\$94,160,007		\$5 47	\$76,932,539	\$29 81	\$196,336,366

Schedule "B"—Concluded.

COUNTIES	Valuation of improvements on land as equalized by county boards		Valuation of city lots, (exclusive of improvements) as equalized by county boards	Valuation of improvements on city lots as equalized by county boards	Aggregate Valuation of all real property and improvements (except steam and electric railways) as equalized by county boards	
	Average value per acre	Total value				
1 Adams.....	\$0 83	\$699,940	\$279,775	\$782,810	\$14,429,785	1
2 Asotin.....	4 51	899,580	414,020	451,475	4,338,185	2
3 Benton.....	12 49	315,000	501,180	572,530	7,408,620	3
4 Chelan.....	20 76	1,363,740	1,779,269	2,431,300	14,809,881	4
5 Clallam.....	14 79	269,696	1,731,974	790,505	12,693,834	5
6 Clarke.....	16 39	1,142,080	2,671,180	2,204,310	12,771,190	6
7 Columbia.....	1 74	320,000	224,330	522,870	6,605,630	7
8 Cowlitz.....	17 50	407,547	631,994	543,408	18,700,978	8
9 Douglas.....	1 77	928,780	177,665	554,180	10,786,490	9
10 Ferry.....	8 96	194,398	122,775	156,024	2,021,940	10
11 Franklin.....	47	148,505	478,799	513,145	4,792,314	11
12 Garfield.....	1 72	265,445	188,170	252,555	4,450,015	12
13 Grant.....	1 46	652,815	338,900	498,945	8,462,395	13
14 Grays Harbor.....	57 46	1,270,746	3,325,339	3,925,040	26,708,320	14
15 Island.....	16 20	253,340	131,526	114,137	2,704,712	15
16 Jefferson.....	35 40	237,155	667,912	497,910	6,046,796	16
17 King.....	75 84	4,915,243	134,898,963	61,124,890	230,333,332	17
18 Kitsap.....	48 36	652,780	2,573,918	1,211,405	8,931,489	18
19 Kittitas.....	10 34	897,685	1,368,096	1,641,620	12,539,003	19
20 Klickitat.....	4 39	864,333	471,076	514,657	9,261,300	20
21 Lewis.....	11 53	821,084	1,783,962	1,833,605	18,585,101	21
22 Lincoln.....	2 24	1,768,080	359,080	1,375,543	20,702,494	22
23 Mason.....	12 00	131,845	96,984	122,945	4,785,569	23
24 Okanogan.....	6 23	1,031,275	468,595	742,665	8,234,960	24
25 Pacific.....	48 36	470,405	1,298,621	964,730	11,562,580	25
26 Pend Oreille.....	23 38	488,290	171,185	315,065	3,655,295	26
27 Pierce.....	64 62	3,170,435	29,673,688	17,321,110	64,896,548	27
28 San Juan.....	21 43	312,610	67,011	143,665	1,272,725	28
29 Skagit.....	14 70	1,040,190	1,698,160	1,553,520	16,498,525	29
30 Skamania.....	21 50	127,030	32,220	64,435	2,948,446	30
31 Snohomish.....	45 21	2,055,840	8,156,800	5,058,970	26,858,505	31
32 Spokane.....	6 60	2,576,440	32,348,205	32,510,615	79,257,020	32
33 Stevens.....	14 24	1,535,620	563,182	579,530	10,283,010	33
34 Thurston.....	25 35	688,519	1,660,686	1,486,309	9,707,853	34
35 Wahkiakum.....	35 72	164,720	54,780	44,520	1,864,750	35
36 Walla Walla.....	2 06	1,896,365	4,668,585	4,420,260	27,222,695	36
37 Whatcom.....	22 61	1,562,581	5,784,973	4,962,063	22,652,332	37
38 Whitman.....	1 09	1,623,880	1,596,580	2,650,570	39,067,670	38
39 Yakima.....	24 37	4,297,950	4,417,120	4,960,515	35,390,330	39
Totals.....	6 24	\$41,488,425	\$247,873,260	\$190,399,421	\$819,182,459	

SCHEDULE "C"—Table I.—Abstract of Assessment Roll of Operating Property of Steam Railroads and Electric Roads—State of Washington, Year 1921.

BLAKELY RAILROAD.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value		
Mason.....	Main Line	41.00		\$7,644 00	\$76,440	\$8,134 04	\$81,241	\$119 17	\$1,192	\$48 86	\$488		\$31,680
	Main Track		10.000	1,528 80	535	626 81	219	23 83	8	9 77	8		232
	Sidings												543
	Totals.....		10.350		\$76,975		\$81,560		\$1,200		\$492		\$32,062

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property		
			Mileage	Rate per mife, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mife, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equalized value
Adams.....	Main Line	40.00		\$73,806 90	\$5,499,705	\$29,532 70	\$2,199,918	\$8,909 92	\$683,932	\$3,563 97	\$265,573	\$6,108,727	\$2,405,491
	Main Track .....	.....	19,318	14,761 38	285,160	5,804 55	114,064	1,781 99	84,425	712 80	13,770	319,565	127,884
	Sidings .....	.....										
	Branch Lines—	.....										
	Main Track .....	.....	92,595	14,761 38	439,963	5,934 55	174,745	1,781 99	53,788	712 80	21,095	499,001	195,840
	Sidings .....	.....	2,486	3,660 85	9,174	1,476 14	3,670	445 50	1,108	178 20	443	10,282	4,113
	Totals.....	.....	125,915	.....	\$6,280,992	.....	\$2,492,897	.....	\$752,203	.....	\$300,881	\$6,983,195	\$2,798,278

Benton.....	Branch Lines.....	40.00	28.561	\$14,761 38	\$421,000	\$5,004 55	\$108,640	\$1,781 99	\$50,865	\$712 80	\$20,358	\$472,498	\$188,998
	Main Track.....		2,451	3,690 85	9,045	1,476 14	3,618	445 50	1,092	178 20	4,377	10,137	4,055
	Sidings.....												
	Totals.....		31,012		\$480,045		\$172,258		\$51,967		\$20,705	\$482,682	\$189,053
Oallam.....	Branch Lines.....	44.00	62,302	\$14,761 38	\$919,693	\$6,495 01	\$404,652	\$1,781 99	\$111,092	\$784 06	\$48,850	\$1,030,688	\$453,502
	Main Track.....		12,070	3,690 35	44,543	1,623 75	19,587	445 50	5,877	196 02	2,396	49,920	21,965
	Sidings.....												
	Totals.....		74,372		\$964,236		\$424,251		\$116,969		\$51,216	\$1,080,605	\$475,467
Grant.....	Main Line.....	35.00	36,660	\$78,806 90	\$2,705,761	\$25,832 42	\$947,017	\$8,009 92	\$326,688	\$3,118 47	\$114,823	\$3,082,399	\$1,061,840
	Main Track.....		5,500	14,761 38	81,188	5,166 45	25,411	1,781 99	9,801	623 70	3,450	90,880	31,646
	Sidings.....												
	Branch Lines—												
	Main Track.....		32,983	\$14,761 38	498,875	5,166 45	170 40	1,781 99	53,775	623 70	20,572	545,650	190,978
	Sidings.....		2,969	3,690 35	10,920	1,291 62	3,822	445 50	1,318	155 98	461	12,238	4,283
	Totals.....		78,102		\$3,224,744		\$1,149,661		\$396,532		\$138,796	\$3,681,276	\$1,258,447
Grays Harb'r	Grays Harbor B'ch.....	41.00	2,181	\$7,380 69	\$16,097	\$3,026 08	\$6,600	\$890 99	\$1,948	\$365 31	\$797	\$18,040	\$7,397
	Sidings.....												
Jefferson.....	Main Line.....	42.00	390	\$14,761 38	\$5,757	\$6,109 78	\$2,418	\$1,781 99	\$365	\$748 44	\$322	\$9,452	\$2,719
	Sidings.....												
	Branch Lines—												
	Main Track.....		9,228	14,761 38	136,218	6,199 78	57 211	1,781 99	16,444	748 44	6,907	152,692	64,118
	Sidings.....		1,062	3,690 35	8,919	1,549 95	1,646	445 50	473	187 11	199	4,842	1,845
	1 Barge Landing.....				15,000		6,300		15,000		6,300	30,000	12,000
	Totals.....		10,680		\$160,894		\$27,575		\$32,612		\$13,698	\$108,506	\$31,273
King.....	Main Line.....	47.00	51,873	\$78,806 90	\$3,898,585	\$24,680 24	\$1,799,435	\$8,009 92	\$462,184	\$4,187 66	\$217,236	\$4,290,790	\$2,016,951
	Main Track.....		54,862	14,761 38	810,134	6,837 55	380,763	1,781 99	97,799	587 54	45,968	907,938	426,729
	Sidings.....												
	Everett Branch—												
	Main Track.....		84,000	25,832 42	879,852	12,141 24	413,531	3,118 48	106,215	1,465 69	49,921	986,067	468,452
	Sidings.....		4,741	7,380 69	34,992	3,468 92	16,446	890 99	4,324	418 77	1,866	39,216	15,451
	White River Branch—												
	Main Track.....		16,085	18,451 78	295,874	8,672 31	189,060	2,227 49	85,718	1,046 92	16,787	331,592	155,847
	Sidings.....		3,007	3,690 35	11,067	1,794 46	5,216	445 50	1,840	299 39	7,650	12,487	5,846
	1 Barge Landing.....				15,000		7,050		15,000			30,000	14,100
	Totals.....		164,508		\$5,875,534		\$2,761,501		\$722,490		\$339,505	\$6,566,014	\$3,101,096

Schedule "C"—Table I.—Steam Railroads—Continued.
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—Continued.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Kitsap	Main Line	44.00	280	\$14,761 35	\$3,838	\$6,405 01	\$1,683	\$1,781 96	\$463	\$784 06	\$204	\$4,301	\$1,593
	2 Barge Landings				30,000		13,200		30,000		13,200	60,000	26,400
	Totals		280		\$33,838		\$14,883		30,463		13,404	64,301	28,293
Kittitas	Main Line	41.00	90.630	\$73,806 90	\$6,688 351	\$30,280 83	\$2,742 237	\$3,909 92	\$307,417	\$3,653 07	\$331,041	\$7,406,708	\$3,073,973
	Main Track		28.412	\$14,761 35	389,878	6,052 17	159,850	1,781 99	47,066	730 02	19,297	486,944	179,147
	Branch Lines— Main Track		7.041	14,761 35	103,985	6,052 17	42,613	1,781 99	12,547	730 02	5,144	116,482	47,757
	Sidings .....		.342	3,660 35	1,252	1,513 04	51	445 50	152	182 66	62	1,414	580
	Totals		124.415		\$7,183,456		\$2,945,218		\$307,182		\$355,544	\$8,000,038	\$3,300,762
Lewia	Willapa Harbor B'ch.	38.00	31.971	\$18,451 73	\$589,920	\$6,642 62	\$212,371	\$2,227 49	\$71,215	\$801 90	\$25,688	\$681,135	\$238,009
	Main Track		4.819	3,660 35	17,754	1,828 53	6,402	445 50	2,147	160 39	778	19,031	7,175
	Morton Branch— Main Track		17.554	18,451 73	323,902	6,642 62	116,605	2,227 49	39,101	801 90	14,076	363,033	130,661
	Sidings		6.464	3,660 35	23,854	1,828 53	8,557	445 50	2,880	160 38	1,037	26,734	9,624
	Totals		60.806		\$955,400		\$343,966		\$115,343		\$41,524	\$1,076,808	\$365,439
Pacfic	Willapa Harbor B'ch.	41.00	23.651	\$18,451 73	\$436,402	\$7,555 21	\$178,925	\$2,227 49	\$52,682	\$913 27	\$21,600	\$480,084	\$200,525
	Main Track		4.964	3,660 35	18,319	1,513 04	7,511	445 50	2,211	182 66	907	20,580	8,418
	Sidings		28.615		\$454,721		\$196,436		\$54,868		\$22,507	\$509,614	\$209,943

Pend Oreille.	Pend Oreille Branch..	40.00	70.821	\$25,832 49	\$1,830,478	\$10,332 97	7781,701	\$3,118 48	\$220,854	\$1,247 39	\$38,241	\$2,050,832	\$20,132
	Main Track		8.753	7,380 69	64,032	2,952 23	25,841	880 96	7,799	386 40	3,130	72,402	29,961
	Sidings												
	Totals		79.574		\$1,894,061		\$767,632		\$228,653		\$91,461	\$2,122,734	\$349,093
Pierce.....	Main Line	43.00											
	Main Track		13.009	\$73,806 90	\$600,154	\$31,736 97	\$412,886	\$3,930 92	\$115,909	\$3,831 27	\$49,841	\$1,076,063	\$462,707
	Sidings		49.270	14,761 35	727,253	6,347 39	312,736	1,781 99	57,799	768 25	37,754	815,062	350,450
	Grays Harbor B'ch—												
	Main Track		16.159	25,832 42	417,426	11,107 94	179,493	3,118 48	50,392	1,340 96	21,699	467,618	201,161
	Sidings		4.247	7,380 69	31,946	3,173 70	13,479	800 99	3,784	883 13	1,627	35,130	15,106
	National Park B'ch—												
	Main Track		55.778	25,862 42	1,440,861	11,107 94	619,579	3,118 48	173,942	1,340 96	74,795	1,614,823	664,374
	Sidings		22.921	7,380 69	169,173	3,173 70	72,744	800 99	20,422	883 13	8,788	186,565	81,526
	6 Barge Landings..				90,000		38,700		90,000		38,700	180,000	77,400
	Totals		161.384		\$3,836,273		\$1,649,597		\$542,248		\$223,167	\$4,378,521	\$1,862,764
Shobomish..	Everett Branch	41.00	20.878	\$25,882 42	\$539,529	\$10,591 29	\$221,125	\$3,118 48	\$65,106	\$1,278 59	\$36,064	\$604,437	\$247,519
	Main Track		16.029	7,380 69	118,305	3,095 06	48,505	800 99	14,232	365 31	5,856	132,567	54,361
	Sidings												
	Totals		36.907		\$657,834		\$269,630		\$79,330		\$32,150	\$737,024	\$302,180
Spokane.....	Main Line	40.00											
	Main Track		13.498	\$73,806 90	\$996,245	\$29,522 79	\$398,498	\$3,930 92	\$120,266	\$3,563 97	\$48,106	\$1,116,512	\$446,604
	2nd Main Track		1.904	22,142 07	42,158	8,856 53	16,863	2,673 96	5,090	1,069 19	2,086	47,247	18,589
	Sidings		6.705	14,761 35	96,975	5,804 55	39,590	1,781 99	11,948	712 80	4,779	110,923	44,369
	Coeur d'Alene B'ch—												
	Main Track		12.960	18,451 73	226,218	7,380 69	90,487	2,227 49	27,304	891 00	10,924	253,527	101,411
	Sidings		3.602	3,690 35	13,293	1,476 14	5,317	445 50	1,605	178 20	642	14,366	5,559
	Totals		37.969		\$1,376,890		\$550,755		\$166,217		\$66,497	\$1,543,107	\$617,242
Thurston.....	Grays Harbor B'ch—	38.00											
	Main Track		32.352	\$25,832 42	\$885,730	\$10,074 64	\$325,935	3,118 48	\$100,838	\$1,216 21	\$39,247	\$308,619	\$306,292
	Sidings		13.138	7,380 69	96,967	2,878 47	37,817	880 99	11,706	347 49	4,955	108,673	42,382
	Willapa Harbor B'ch—												
	Main Track		10.298	18,451 73	190,016	7,188 17	74,106	2,227 49	22,938	868 72	8,946	212,955	88,092
	Sidings		1.536	3,690 35	5,742	1,438 24	2,240	445 50	668	173 75	270	6,435	2,510
	Totals		57.344		\$1,123,455		\$440,098		\$136,227		\$53,128	\$1,294,692	\$468,226

National Park B'ch—	55,774	25,832 42	1,440,881	619,579	3,118 46	178,942	74,796	1,614,823	694,374
Main Track	22,921	7,380 66	109,173	72,744	890 90	20,422	8,732	180,566	81,535
Sidings									
White River B'ch—									
Main Track	18,085	18,451 73	295,874	189,080	2,227 49	35,718	16,797	331,692	155,847
Sidings	3,007	3,690 35	11,097	6,216	445 50	1,340	680	12,437	5,945
Ocean d'Alene B'ch—									
Main Track	12,280	18,451 73	236,218	90,457	2,227 49	27,309	10,924	263,527	101,411
Sidings	3,602	3,690 35	13,238	6,317	445 50	1,605	642	14,898	5,969
Willapa Harbor B'ch—									
Main Track	65,920	18,451 73	1,216,338	465,402	2,227 49	146,836	56,194	1,363,174	521,595
Sidings	11,839	3,690 35	41,945	16,153	445 50	5,051	1,960	46,898	18,103
Bellingham Branch—									
Main Track	44,308	18,451 73	817,550	327,024	2,227 49	98,696	39,473	916,255	366,592
Sidings	25,553	3,690 35	94,299	87,720	445 50	11,384	4,554	106,688	42,274
Morton Branch—									
Main Track	17,554	18,451 73	323,902	116,695	2,227 49	39,101	14,076	363,093	130,651
Sidings	6,464	3,690 35	22,854	8,587	445 50	2,890	1,087	26,784	9,694
Nooksack Spur—									
Main Track	11,292	18,451 73	208,357	83,343	2,227 49	25,153	10,051	283,510	98,494
Sidings	2,210	3,690 35	8,156	3,282	445 50	984	394	9,140	3,665
Other Branch Lines—									
Main Track	185,201	14,761 88	2,733,822	1,115,747	1,791 99	330,026	124,694	3,068,848	1,950,441
Sidings	23,091	3,690 35	85,213	10,327	445 50	16,000	4,275	95,501	39,685
11 Barge Landings..			165,000	71,250			71,250	380,000	142,500
Totals	1248,273		\$40,405,302	\$16,470,730		55,022,788	\$2,050,900	\$45,438,690	\$18,521,729

Lewis.....	Terminals— (Over N. P. Ry. Co.)	1.796					1,781 99	3,109	327 54	1,508	3,199	1,503
	Sidings	52.761						\$277,406		\$180,409	\$277,406	\$180,402
	Totals											
Lincoln.....	Branch Lines (Over N. P. Ry. Co.)		38.00									
	Sidings	.131					\$890 99	\$117	\$320 76	\$42	\$117	\$42
	Totals											
Pierce.....	Main Line (Over O.-W. R. & N. Co.)		38.00									
	Main Track	7.000					\$8,909 92	\$62,369	\$3,385 77	\$23,700	\$62,369	\$23,700
	Sidings	1.350					1,781 99	2,406	677 16	914	2,406	914
	Totals	8.350						\$64,775		\$24,614	\$64,775	\$24,614
Snohomish.....	Terminals (Over N. P. Ry. Co.)		43.00									
	Sidings	.447					\$1,781 99	\$797	\$766 26	\$343	\$797	\$343
	Totals											
Spokane.....	Terminals (Over N. P. Ry.)		41.00									
	Sidings	.836					\$1,781 99	\$1,490	\$730 62	\$611	\$1,490	\$611
	Totals											
Thurston.....	Main Line (Over O.-W. R. & N. Co.)		40.00									
	Main Track	52.580					\$8,909 92	\$408,848	\$3,563 97	\$187,384	\$408,848	\$187,384
	Sidings	1.290					2,672 86	3,448	1,069 19	1,379	3,448	1,379
	2nd Main Track	8.470					1,781 99	15,068	712 80	6,067	15,068	6,067
	Over N. P. Ry. Co.)											
	Terminals—											
	Sidings	.476					1,781 99	848	712 80	339	848	339
	Totals	62.816						\$487,873		\$195,149	\$487,873	\$195,149
Grays Harbor B'ch. Over O.-W. R. & N. Co.)	Branch Lines		38.00									
	Sidings	1.750					\$3,118 45	\$6,457	\$1,216 21	\$2,123	\$6,457	\$2,123
	Totals	2.370					890 99	2,111	347 49	824	2,111	824
	Grays Harbor B'ch. Over O.-W. R. & N. Co.)											
	Main Track											
	Sidings											
	Totals	4.120						\$7,568		\$2,962	\$7,568	\$2,962

Schedule "C"—Table L.—Steam Railroads—Continued.
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—Concluded.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized rate per mile	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Whitman....	Main Line— (Over O.-W. R. R. & N. Co.)	37.00	1.570					\$8,000.92	\$3,298.67	\$5,176	\$13,980	\$5,176
	Main Track.....											
Totals..	Main Line—											
	Main Track.....		104.065					\$8,000.92	\$3,298.67	\$5,176	\$13,980	\$5,176
	2nd Main Track.....		14.691					\$8,000.92	\$3,298.67	\$5,176	\$13,980	\$5,176
	Sidings.....		28.854					2,672.86	39,239	18,214	\$27,211	\$884,003
	Branch Lines—							1,781.90	51,418	22,273	51,418	22,273
	Main Track.....		51.489					3,118.46	100,567	66,079	180,567	66,079
Totals..	2nd Main Track.....		3.000					1,336.41	4,009	1,644	4,009	1,644
	Sidings.....		33.922					890.97	30,224	12,345	30,224	12,345
Totals.....								1,212,698		\$504,556	\$1,212,698	\$504,556
Track and Equipment.....					40,405,302			\$5,022,738		\$2,050,990	\$45,428,090	\$18,521,729
Equipment (only) over foreign lines.....								1,212,698		504,556	1,212,698	504,556
Totals.....					40,405,302			\$6,235,436		\$2,555,546	\$46,640,738	\$19,026,285

COWLITZ, CHEHALIS & CASCADE RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized rate per mile	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Lewis.....	Main Line.....	36.00	18.820	\$7,500.00	\$137,400	\$2,700.00	\$2,700.00	\$1,017.27	\$592.21	\$10,698	\$167,028	\$90,170
	Sidings.....		1.150	1,500.00	1,725	540.00	540.00	323.45	116.44	134	2,007	735
Totals.....					\$139,125		\$30,045	\$30,045		\$10,800	\$169,125	\$90,885

GREAT NORTHERN RAILWAY.												
COUNTIES	CLASSIFICATION OF TRACK	Am'd ratio actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	
Chelan.	Main Line	45.00										
	Main Track	66.664	\$98,432 85	\$3,935,238	\$39,704 78	\$2,652,879	\$8,571 60	\$571,417	\$3,937 23	\$257,138	\$6,466,705	\$2,910,017
	Sidings	40.686	17,686 57	716,712	7,068 96	332,420	1,714 32	66,668	771 44	31,246	786,875	358,768
	Branch Lines—Main Track	51.428	26,529 85	1,364,324	11,938 43	613,946	2,571 47	132,240	1,137 16	59,508	1,408,564	672,454
	Sidings	4.843	4,421 64	21,414	1,660 74	9,637	428 57	2,076	182 86	964	23,660	10,571
	Totals	103.569		\$7,999,738		\$3,569,832		\$775,366		\$343,928	\$3,943,134	\$2,943,810
Douglas.	Main Line	38.00										
	Main Track	15.379	\$98,432 85	\$1,360,009	\$35,604 43	\$516,808	\$8,571 60	\$151,833	\$3,257 31	\$50,038	\$1,491,832	\$668,896
	Sidings	3.873	17,686 57	68,500	6,720 90	26,030	1,714 32	6,646	661 44	2,923	76,140	28,553
	Branch Lines—Main Track	60.889	26,529 85	1,614,050	10,061 34	613,389	2,571 47	156,446	977 16	59,449	1,770,496	672,788
	Sidings	5.731	4,421 64	25,349	1,680 23	9,629	428 57	2,456	163 86	934	27,736	10,668
	Totals	85.822		\$3,067,869		\$1,165,801		\$327,366		\$112,969	\$3,365,294	\$1,278,590
Ferry.	Branch Lines	42.00										
	Main Track	68.616	\$98,432 85	\$1,820,372	11,142 54	\$764,556	\$8,571 47	\$176,444	\$1,080 02	\$74,107	\$1,996,516	\$683,693
	Sidings	16.016	4,421 64	70,517	1,867 09	29,743	428 57	6,894	180 00	2,853	77,681	33,696
	Totals	84.632		\$1,891,189		\$794,299		\$183,306		\$76,990	\$2,074,497	\$871,289
Grant.	Main Line	36.00										
	Main Track	57.989	\$98,432 85	\$5,128,133	30,951 50	\$1,704,847	\$8,571 60	\$497,059	\$3,000 06	\$173,970	\$5,625,192	\$1,917,446
	Sidings	19.806	17,686 57	850,283	6,100 30	122,569	1,714 32	33,952	600 01	11,883	384,226	186,853
	Totals	77.794		\$5,478,416		\$1,917,446		\$531,011		\$185,853	\$6,009,427	\$2,103,299
King.	Main Line	47.00										
	Main Track	45.168	\$98,432 85	\$3,994,335	\$41,563 41	\$1,877,337	\$8,571 60	\$387,162	\$4,028 65	\$181,966	\$4,381,497	\$2,059,303
	2nd Main Track	14.577	26,529 85	386,726	12,469 03	181,761	2,571 47	37,464	1,298 59	17,618	424,210	199,279
	Sidings	59.804	17,686 57	1,057,728	8,312 90	497,132	1,714 32	102,623	805 73	48,186	1,160,251	545,313
	Totals	119.549		\$5,438,789		\$2,556,230		\$527,109		\$247,770	\$5,965,968	\$2,804,000

Spokane	Main Line	40.00	58,412	38,432 85	\$6,165,540	\$35,373 14	\$2,065,316	\$3,571 60	\$506,684	\$3,493 54	\$200,273	\$5,066,224	\$2,296,439
	Main Track		3,318	26,529 58	98,332	10,611 94	37,333	2,571 47	9,047	1,028 59	2,619	102,379	40,952
	2nd Main Track		69,489	17,686 57	1,229,199	7,074 63	491,571	1,714 39	119,143	685 78	47,635	1,365,342	530,337
	Sidings												
	Spokane Falls & Northern Branch—												
	Main Track		16,752	30,951 49	518,699	12,380 60	297,400	3,000 06	50,257	1,200 02	20,108	568,756	227,508
	Sidings		2,845	8,843 28	25,513	3,537 31	10,293	887 16	2,473	342 86	959	27,966	11,194
	Totals		151,066		\$7,032,083		\$2,812,833		\$681,604		\$272,942	\$7,713,667	\$3,086,475
	Spokane Falls & Northern Branch—												
	Main Track	38.00	109,195	\$30,951 49	\$3,379,748	\$11,731 57	\$1,284,303	\$3,000 06	\$327,592	\$1,140 02	\$124,434	\$3,707,340	\$1,408,739
Stevens	Sidings		20,673	8,843 28	182,517	3,360 45	69,471	887 16	17,720	825 72	6,734	200,537	76,205
	Other Branch Lines—												
	Main Track		12,153	26,529 58	322,417	10,081 34	122,519	2,571 47	31,251	977 16	11,875	353,066	134,394
	Sidings		.577	4,421 64	1,067	1,680 22	638	428 57	1,161	162 86	61	1,893	694
	Totals		142,398		\$3,866,649		\$1,476,922		\$376,724		\$143,154	\$4,263,373	\$1,620,092
	Main Line	40.00	31,839	\$38,432 85	\$2,815,613	\$35,373 14	\$1,126,245	\$3,571 60	\$272,911	\$3,493 54	\$109,165	\$3,086,524	\$1,236,410
	Main Track		11,578	17,686 57	210,061	7,074 63	84,032	1,714 32	20,363	685 78	8,145	230,444	92,177
	Sidings												
	Totals		43,717		\$3,025,674		\$1,210,277		\$293,274		\$117,310	\$3,316,968	\$1,327,587
	Main Line—												
Totals	Main Track		471,896	\$38,432 85	\$41,728,435		\$16,527,254	\$3,571 60	\$4,044,647		\$1,631,030	\$45,773,102	\$18,458,984
	2nd Main Track		35,189	26,529 58	983,559		405,029	2,571 47	90,488		39,239	1,024,047	444,265
	Sidings		301,368	17,686 57	5,324,057		2,226,142	1,714 32	517,018		215,775	5,861,075	2,441,917
	Spokane Falls & Northern Branch—												
	Main Track		125,947	30,951 49	3,896,247		1,491,705	3,000 06	377,849		144,537	4,276,068	1,686,392
	Sidings		23,558	8,843 28	298,330		79,676	887 16	20,186		7,723	228,523	87,399
	Other Branch Lines—												
	Main Track		379,378	26,529 58	10,079,686		4,031,953	2,571 47	976,909		392,714	11,066,697	4,455,069
	Sidings		66,102	4,421 64	292,279		115,395	428 57	23,329		11,176	320,608	126,471
	Totals		1,404,183		\$62,474,625		\$25,297,066		\$6,035,523		\$2,443,354	\$68,530,148	\$27,650,320

Schedule "C"—Table I.—Steam Railroads—Continued.

GREAT NORTHERN RAILWAY—Concluded.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracts				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equalized value
EQUIPMENT (ONLY) OVER N. P. RY. Tracts between Seattle and Vancouver													
Clarke	Main Line	34.00											
	Main Track		17.299					\$8,571 00	\$148,380	\$2,914 34	\$50,415	\$148,380	\$50,415
	2nd Main Track		17.298					2,571 47	44,481	874 30	15,124	44,481	15,124
	Sidings		6.198					1,714 82	10,086	582 87	3,613	10,086	3,613
	Totals		40.795						\$203,387		\$98,152	\$203,387	\$98,152
Cowlitz	Main Line	43.00											
	Main Track		40.177					\$8,571 00	\$244,381	\$3,086 79	\$148,064	\$244,381	\$148,064
	2nd Main Track		40.177					2,571 47	103,314	1,103 73	44,425	103,314	44,425
	Sidings		7.441					1,714 82	12,756	737 16	5,485	12,756	5,485
	Totals		87.795						\$460,451		\$197,994	\$460,451	\$197,994
King	Main Line	47.00											
	Main Track		24.097					\$8,571 00	\$206,550	\$4,028 65	\$97,079	\$206,550	\$97,079
	2nd Main Track		24.118					2,571 47	62,019	1,208 59	29,149	62,019	29,149
	Sidings		3.883					1,714 82	6,371	865 73	3,088	6,371	3,088
	Totals		52.048						\$275,140		\$129,316	\$275,140	\$129,316
Lewis	Main Line	36.00											
	Main Track		28.431					\$8,571 00	\$243,689	\$3,085 78	\$97,732	\$243,689	\$97,732
	2nd Main Track		30.864					2,571 47	79,386	925 73	23,571	79,386	23,571
	Sidings		26.876					1,714 82	46,074	617 16	16,567	46,074	16,567
	Totals		86.171						\$369,139		\$132,860	\$369,139	\$132,860

* Includes 2.423 miles of 3rd main line track.

[illegible]

† Includes 1.251 miles of 3rd main line track.

MARYSVILLE & ARLINGTON RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
			Mileage	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value
Snohomish..	Main Line	41.00	15,000	\$8,002 30	\$120,035	\$3,290 04	\$49,214	\$921 06	\$377 63	\$5,004	\$54,878	
	Main Track .....	.....	1,000	1,600 46	1,600	656 19	656	184 21	75 53	76	782
	Sidings .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals.....	.....	16,000	.....	\$121,635	.....	\$49,870	.....	.....	\$5,740	\$55,610

Schedule "C"—Table I.—Steam Railroads—Continued.

NEWAUKUM VALLEY RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Rate per mile, actual value	Actual value	Equalized rate per mile	Actual value	Equalized value
Lewia.....	Main Line	36.00	10.590	\$7,537 65	\$79,824	\$2,713 55	\$698 90	\$10,578	\$3,908	\$30,402	\$32,544
	Main Track		1.110	1,507 53	1,673	542 71	199 78	222	60	1,866	668
	Sidings		11.700	.....	\$81,497	.....	.....	\$10,800	.....	\$32,297	\$33,227
	Totals.....										

NORTHERN PACIFIC RAILWAY

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Rate per mile, actual value	Actual value	Equalized rate per mile	Actual value	Equalized value
Adams.....	Main Line	40.00	57.509	\$31,682 42	\$4,697,474	\$32,672 97	\$15,462 72	\$839,246	\$6,185 09	\$5,536,720	\$2,234,683
	Main Track		19.658	16,336 48	321,143	6,534 59	3,092 55	60,795	1,237 02	881,936	152,774
	Sidings										
	Branch Lines—		19.680	24,504 78	482,253	9,301 89	4,638 81	91,292	1,865 52	573,546	229,418
	Sidings		1.825	4,064 12	7,454	1,633 65	773 14	1,411	309 26	8,865	3,546
	Totals.....		96.672		\$5,506,324			\$1,042,743		\$6,551,066	\$2,620,426
Benton.....	Main Line	40.00	43.738	\$31,682 42	\$3,572,695	\$32,672 97	\$15,462 72	\$676,395	\$6,185 09	\$4,248,984	\$1,699,574
	Main Track		16.700	16,336 48	272,310	6,534 59	3,092 55	51,646	1,237 02	324,406	129,793
	Sidings										
	Branch Lines—		10.621	24,504 78	290,265	9,301 89	4,638 81	49,269	1,865 52	19,707	123,818
	Sidings		1.705	4,064 12	6,993	1,633 65	773 14	1,318	309 26	8,261	3,313
	Totals.....		72.764		\$4,112,673			\$778,541		\$4,893,214	\$1,966,486

Clark.	34.00	Main Line.....	17,229	\$31,682 42	\$1,413,094	\$27,772 02	\$490,428	\$15,462 73	\$327,490	\$5,257 32	\$20,940	\$1,090,514	\$571,874
		Main Track.....	17,236	24,504 73	423,883	8,351 61	144,120	4,638 81	80,242	1,577 20	27,252	504,132	171,402
		2nd Main Track.....	7,707	16,336 48	125,906	5,564 40	42,808	3,062 55	23,884	1,051 47	8,104	149,739	50,912
		Sidings.....											
		Branch Lines—											
		Main Track.....	27,249	24,504 73	667,729	9,331 61	227,028	4,638 81	126,403	1,577 20	42,977	794,132	270,005
		Sidings.....	3,877	4,064 12	15,834	1,389 80	5,884	773 14	2,997	293 57	1,019	18,331	6,403
		Totals.....	73,430		\$2,646,375		\$399,768		\$500,966		\$170,328	\$3,147,341	\$1,070,096
Columbia.	33.00	Dayton Branch											
		Main Track.....	8,191	\$28,538 85	\$234,171	\$0,434 32	\$77,276	\$5,411 95	\$44,330	\$1,793 94	\$14,629	\$278,500	\$91,905
		Sidings.....	2,937	8,168 24	20,641	2,686 52	6,312	1,546 27	3,908	510 27	1,289	24,549	8,101
		Totals.....	10,718		\$254,812		\$84,088		\$48,237		\$15,918	\$303,049	\$100,006
Cowlitz.	43.00	Main Line.....											
		Main Track.....	40,177	\$51,682 42	\$3,251,755	\$35,123 44	\$1,411,154	\$15,462 52	\$321,246	\$6,648 97	\$297,136	\$3,933,001	\$1,678,280
		2nd Main Track.....	40,177	24,504 73	964,526	10,537 03	423,346	4,638 81	186,373	1,904 69	50,141	1,170,869	508,487
		Sidings.....	8,529	16,336 48	139,334	7,024 08	59,914	3,062 55	26,376	1,329 80	11,842	165,710	71,256
		Totals.....	88,883		\$4,405,615		\$1,894,414		\$353,995		\$358,619	\$5,239,610	\$2,253,033
Franklin.	40.00	Main Line.....											
		Main Track.....	42,670	\$31,682 42	\$3,455,389	\$32,672 97	\$1,394,156	\$15,462 52	\$459,794	\$6,135 09	\$393,978	\$4,145,133	\$1,653,074
		Sidings.....	43,990	16,336 48	718,642	6,534 59	297,437	3,062 55	136,041	1,237 02	54,416	854,683	341,573
		Wallula Branch—											
		Main Track.....	1,653	28,538 85	47,257	11,435 54	18,903	5,411 95	8,946	2,164 78	3,578	56,203	22,451
		Sidings.....	204	8,168 24	1,666	3,267 30	667	1,546 27	315	618 51	129	1,981	793
		Other Branch Lines—											
		Main Track.....	41,505	24,504 73	1,017,099	9,331 61	406,327	4,638 81	192,534	1,855 52	77,013	1,209,693	483,840
		Sidings.....	2,811	4,064 12	11,430	1,633 85	4,592	773 14	2,173	309 26	889	13,653	5,461
		Totals.....	132,833		\$5,291,503		\$2,112,602		\$699,803		\$399,920	\$6,251,306	\$2,513,532
Grant.	35.00	Washington Central											
		Branch.....											
		Main Track.....	19,033	\$23,538 85	\$544,132	\$10,006 10	\$190,448	\$5,411 95	\$103,006	\$1,894 18	\$36,052	\$647,138	\$226,403
		Sidings.....	2,877	8,168 24	23,500	2,958 88	8,225	1,546 27	4,149	541 19	1,557	27,949	9,782
		Other Branch Lines—											
		Main Track.....	66,183	24,504 73	1,621,797	8,376 66	567,629	4,638 81	307,010	1,623 58	107,454	1,928,807	675,083
		Sidings.....	3,840	4,064 12	15,683	1,429 44	5,489	773 14	2,989	270 60	1,039	18,652	6,528
		Totals.....	91,833		\$2,205,112		\$771,763		\$417,434		\$146,102	\$2,622,546	\$917,391

Schedule "C"—Table I.—Steam Railroads—Continued.

NORTHERN PACIFIC RAILWAY—Continued.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY				PERSONAL PROPERTY				TOTAL VALUATION	
			Right-of-Way and Tracks				Equipment and Rolling Stock				Real and Personal Property	
			Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Grays Harbor	Grays Harbor B'ch—	41.00										
	Main Track		\$38,672 97	\$1,344,133	\$13,895 92	\$551,095	\$6,185 08	\$254,446	\$2,535 88	\$104,323	\$1,508,581	\$655,418
	2nd Main Track		16,386 48	22,054	6,607 28	9,042	3,092 55	4,175	1,267 65	1,712	86,229	10,754
	Sidings		19,271	157,410	3,348 86	64,588	1,546 27	29,796	683 97	12,217	187,208	70,765
	Other Branch Lines—											
King	Main Track		57,446	1,407,000	10,046 94	577,157	4,638 81	266,481	1,901 91	109,257	1,674,180	698,414
	Sidings		13,278	54,229	1,674 49	22,234	773 14	10,266	316 96	4,259	64,666	26,443
	Totals			\$2,053,535		\$1,224,066		\$566,168		\$231,716	\$3,550,668	\$1,455,794
	Main Line	47.00										
	Main Track		\$81,682 42	\$8,893,010	\$38,800 74	\$4,179,715	\$15,462 72	\$1,688,473	\$7,397 48	\$791,232	\$10,576,468	\$4,970,947
Kittitas	2nd Main Track		36,681	24,504 78	11,517 22	422,463	4,688 81	170,156	2,180 24	79,973	1,069,014	505,436
	Sidings		156,218	2,352,052	7,678 15	1,199,465	3,072 55	483,112	1,453 50	227,063	3,086,164	1,486,958
	Buckley Branch—											
	Main Track		12,237	28,588 85	13,436 76	164,426	5,411 95	66,236	2,543 62	31,126	416,068	196,552
	Sidings		9,419	76,957	3,889 07	36,160	1,546 27	14,564	726 75	6,845	91,501	43,005
Kittitas	Other Branch Lines—											
	Main Track		78,525	24,504 78	11,517 22	904,890	4,688 81	364,263	2,180 24	171,208	2,288,497	1,075,563
	Sidings		19,170	76,245	1,919 54	36,798	773 14	14,821	363 38	6,966	93,114	43,764
	Totals			\$14,773,226		\$6,943,417		\$2,706,615		\$1,314,408	\$17,560,841	\$8,257,825
	Main Line	41.00										
	Main Track		\$81,682 42	\$5,078,567	\$35,439 79	\$2,451,218	\$15,462 72	\$1,131,703	\$6,339 72	\$464,023	\$7,110,244	\$3,915,241
Kittitas	2nd Main Track		8,462	24,504 78	10,046 94	86,017	4,688 81	39,254	1,901 91	16,094	246,615	101,111
	Sidings		60,432	967,246	6,607 96	404,771	3,092 55	188,969	1,267 65	76,625	1,174,185	481,396
	Branch Lines—											
	Main Track		7,195	176,313	10,046 94	72,286	4,688 81	38,370	1,901 91	13,684	209,688	85,972
	Sidings		8,066	4,064 12	1,674 49	13,557	773 14	6,259	316 96	2,566	39,324	16,123
	Totals			\$7,392,563		\$3,093,861		\$1,397,541		\$572,922	\$8,780,104	\$3,569,845

Lewis	Main Line	38.00	28,431	\$61,682 48	\$2,322,213	\$39,405 07	\$886,083	\$15,402 72	\$439,621	\$5,266 58	\$158,303	\$2,701,084	\$904,296
	Main Track		20,864	24,504 78	768,314	8,821,70	273,273	4,038 81	143,172	1,069 97	51,542	860,486	323,815
	2nd Main Track		28,798	16,386 48	470,458	5,881 13	169,365	3,002 55	89,069	1,113 32	32,001	559,517	201,426
	Sidings												
	Grays Harbor Bch—												
	Main Track		3,990	32,672 97	130,089	11,768 57	46,814	6,185 08	24,617	1,325 63	8,382	154,055	55,076
	Sidings		1,998	8,168 24	16,304	2,940 57	5,880	1,546 27	3,086	566 66	1,111	19,380	6,980
	South Bend Branch—												
	Main Track		28,179	28,588 85	748,427	10,201 99	299,434	5,411 95	141,679	1,948 30	51,005	890,106	320,439
	Sidings		5,788	8,168 24	47,278	2,940 57	17,020	1,546 27	8,950	586 66	3,222	86,228	20,242
Lincoln	Other Branch Lines—												
	Main Track		7,236	24,504 78	177,316	8,891 70	63,834	4,638 81	33,566	1,699 97	12,084	210,882	75,918
	Sidings		2,478	4,084 12	10,120	1,470 28	3,643	773 14	1,916	278 33	630	12,086	4,388
	Totals		135,750		\$4,678,568		\$1,684,285		\$385,666		\$318,840	\$5,564,234	\$2,003,125
	Main Line	38.00	16,618	\$31,682 42	\$1,357,399	\$31,039 32	\$315,811	\$15,402 72	\$256,969	\$5,875 82	\$97,645	\$1,614,368	\$613,455
	Main Track		5,903	16,386 48	96,434	6,207 85	36,645	3,002 55	18,255	1,175 17	6,937	114,669	43,682
	Washington Central Branch—												
	Main Track		66,104	28,588 85	1,889,887	10,983 76	718,138	5,411 95	337,751	2,056 54	135,946	2,247,588	864,084
	Sidings		7,096	8,168 24	57,978	3,108 93	23,032	1,546 27	10,975	587 58	4,171	68,953	26,203
	Other Branch Lines—												
	Main Track		17,923	24,504 78	439,198	9,311 80	166,865	4,638 81	83,141	1,762 75	31,594	522,330	198,439
	Sidings		1,047	4,084 12	4,276	1,551 97	1,625	773 14	809	298 79	1,306	5,086	1,983
Mason	Totals		114,688		\$3,845,122		\$1,401,146		\$727,890		\$276,601	\$4,578,012	\$1,737,747
	Branch Lines	41.00	825	\$24,504 78	\$20,216	\$10,046 04	\$8,287	\$4,038 81	\$3,827	\$1,901 91	\$1,509	\$24,043	\$9,865
	Main Track		.090	4,084 12	368	1,674 49	151	773 14	70	316 99	28	438	179
	Sidings												
	Totals		.915		\$20,584		\$8,440		\$3,897		\$1,537	\$24,481	\$10,057
	South Bend Branch												
	Main Track	41.00	30,488	\$28,588 85	\$871,617	\$11,721 43	\$357,363	\$5,411 95	\$165,000	\$2,218 90	\$67,650	\$1,086,617	\$425,013
	Sidings		8,617	8,168 24	70,385	3,348 98	26,868	1,546 27	13,324	683 97	5,463	83,709	34,321
	Totals		39,105		\$942,002		\$386,231		\$178,324		\$73,113	\$1,120,326	\$459,334
	Totals												

*Contains 2.433 miles 3d main track.

Schedule "C"—Table 1.—Steam Railroads—Continued.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equal-ized per mile	Equal-ized value	Rate per mile, actual value	Actual value	Equal-ized per mile	Equal-ized value	Actual value	Equalized value
Pierce.....	Main Line	43.00											
	Main Track		42.417	\$81,082 42	\$5,464,723	\$35,123 44	\$1,480,831	\$15,402 72	\$655,882	\$6,648 97	\$382,029	\$4,120,605	\$1,771,800
	2nd Main Track		*41.530	24,504 73	1,017,902	10,537 03	437,098	4,638 83	192,692	1,904 66	82,857	1,210,564	520,565
	Sidings		80.580	16,336 48	1,316,394	7,024 69	566,050	3,092 57	249,198	1,829 80	107,155	1,506,562	673,205
	Prairie Line Branch—												
	Main Track		22.320	32,672 97	729,588	14,040 38	313,723	6,185 08	138,113	2,650 58	50,388	867,701	373,111
	2nd Main Track		4.811	16,336 48	78,595	7,024 69	33,796	3,092 57	1,329 80	1,878	6,398	93,473	40,194
	Sidings		34.512	8,168 24	281,902	3,512 34	121,218	1,546 27	53,365	664 90	22,947	335,297	144,165
	Buckley Branch—												
	Main Track		21.397	28,588 85	609,143	12,293 21	261,031	5,411 95	115,313	2,327 14	49,584	724,456	311,515
Skagit	2nd Main Track		1.523	16,336 48	24,913	7,024 69	10,713	3,092 55	4,716	1,329 80	2,028	29,629	12,741
	Sidings		5.943	8,168 24	48,544	3,512 34	20,874	1,546 27	9,190	664 90	3,952	57,734	24,826
	Olympia Branch—												
	Main Track		11.507	28,588 85	331,545	12,293 21	142,564	5,411 95	62,763	2,327 14	26,988	394,308	169,553
	Sidings		12.008	8,168 24	98,819	3,512 34	42,492	1,546 27	18,707	664 90	8,044	117,526	50,536
	Other Branch Lines—												
	Main Track		36.004	24,504 73	882,268	10,537 07	370,375	4,638 87	167,016	1,904 66	71,817	1,049,284	451,192
	Sidings		7.718	4,084 12	31,323	1,756 17	13,554	773 14	5,967	382 45	2,566	37,488	16,120
	Totals		322.387		\$8,015,857		\$3,833,819		\$1,687,800		\$725,753	\$10,603,637	\$4,550,572
	Main Line	35.00											
	Main Track		20.320	\$81,082 42	\$2,394,920	\$95,588 85	\$838,225	\$15,402 72	\$453,267	\$5,411 95	\$153,675	\$2,848,296	\$906,903
	Sidings		13.657	16,336 48	223,107	5,717 77	780,088	3,092 55	42,235	1,082 30	14,782	265,342	92,870
Snohomish..	Totals		42.977		\$2,618,026		\$916,313		\$495,602		\$173,460	\$3,113,638	\$1,089,773
	Main Line	41.00											
	Main Track		42.532	\$81,082 42	\$3,474,117	\$33,480 79	\$1,424,388	\$15,402 72	\$657,690	\$6,339 72	\$360,641	\$4,131,777	\$1,604,029
	Sidings		12.727	16,336 48	207,868	6,607 96	85,238	3,092 55	39,352	1,297 55	16,136	247,254	101,374
	Everett Branch—												
	Main Track		11.373	28,588 85	325,141	11,721 43	133,308	5,411 95	61,550	2,218 90	25,236	386,691	158,544
	Sidings		13.251	8,168 24	108,237	3,348 98	44,377	1,546 27	20,490	633 97	8,401	128,727	52,778
	Other Branch Lines—												
	Main Track		75.120	24,504 73	1,840,705	10,046 94	754,726	4,638 81	348,467	1,901 91	142,871	2,189,292	897,597
	Sidings		11.167	4,084 12	45,607	1,674 49	18,099	773 14	8,634	316 96	3,540	54,241	22,239
	Totals		100.100		\$6,001,705		\$2,460,789		\$1,136,157		\$405,825	\$7,137,952	\$2,936,501

* Contains 1.251 miles of 3rd main line track.

Spokane.....	40.00	48,774	\$81,682 42	\$3,063 978	\$32,672 97	\$1,568 501	\$15,402 72	\$754,170	\$6,185 09	\$301,672	\$4,738,157	\$1,685,263
Main Tract		21,684	24,504 73	1,043,983	9,301 50	212,644	4,638 51	100,883	1,856 52	40,235	631,949	252,779
2nd Main Tract		68,905	16,336 49		6,534 59	417,593	3,092 50	197,030	1,237 02	79,052	1,241,613	496,645
Pelouse &												
Lewiston Branch—												
Sidings		25,044	32,672 97	818,208	13,009 19	327,305	6,185 08	154,899	2,474 08	61,900	973,161	389,295
Main Tract		3,351	8,108 24	27,372	3,267 30	10,949	1,546 27	6,181	618 51	2,073	32,563	13,022
Washington												
Central Branch—												
Sidings		23,675	28,588 85	676,841	11,435 54	270,738	5,411 95	128,128	2,164 78	51,251	804,990	321,967
Main Tract		2,950	8,108 24	24,097	3,267 30	9,688	1,546 27	4,561	618 51	1,825	28,059	11,463
Sidings												
Totals		189,383		\$7,105,894		\$2,842,356		\$1,845,106		\$538,068	\$8,451,080	\$3,390,424
Thurston.....	39.00	25,188	\$81,682 42	\$2,037,417	\$31,856 14	\$902,392	\$15,402 72	\$390,475	\$6,030 46	\$151,895	\$2,446,892	\$954,287
Main Tract		25,188	24,504 73	617,225	9,556 84	240,713	4,638 51	116,842	1,909 14	45,580	734,567	296,257
2nd Main Tract		7,277	16,336 49	118,881	6,371 23	46,363	3,092 55	22,505	1,208 09	8,777	141,386	56,140
Prairie Line Branch—												
Main Tract		17,164	32,672 97	560,799	12,742 46	218,712	6,185 08	108,161	2,412 18	41,408	666,900	290,115
Sidings		5,900	8,108 24	48,193	3,185 61	18,796	1,546 27	9,123	603 06	3,568	57,316	22,353
Grays Harbor Br'ch—												
Sidings		10,123	32,672 97	380,749	12,742 46	128,992	6,185 08	62,611	2,412 18	24,419	388,399	158,411
Main Tract		2,962	8,108 24	24,194	3,185 61	9,438	1,546 27	4,580	603 05	1,786	28,774	11,222
Olympia Branch—												
Sidings		28,441	28,588 85	813,095	11,149 65	317,107	5,411 95	153,921	2,110 66	80,039	987,016	377,136
Main Tract		11,598	8,108 24	94,665	3,185 61	38,931	1,546 27	17,926	603 06	6,991	112,621	43,922
Sidings												
Other Branch Lines—												
Main Tract		1,523	24,504 73	37,321	9,556 84	14,555	4,638 51	7,065	1,809 14	2,755	44,386	17,310
Sidings												
Totals		135,359		\$4,702,589		\$1,834,001		\$800,269		\$347,182	\$5,592,778	\$2,131,183
Walla Walla	39.00	11,602	\$28,588 85	\$331,688	\$11,149 65	\$129,353	\$5,411 95	\$92,789	\$2,110 66	\$24,488	\$394,477	\$153,846
Main Tract		2,765	8,108 24	22,586	3,185 61	8,808	1,546 27	4,276	603 06	1,697	26,861	10,475
Sidings												
Dayton Branch—												
Main Tract		78,012	28,588 85	2,230,274	11,149 65	889,897	5,411 95	422,197	2,110 66	164,657	2,652,471	1,034,464
Sidings		13,404	8,108 24	109,457	3,185 61	42,700	1,546 27	20,726	603 05	8,063	130,213	50,783
Other Branch Lines—												
Sidings		86,536	24,504 73	895,305	9,556 84	349,169	4,638 51	189,464	1,809 14	66,060	1,064,789	415,298
Main Tract		3,106	4,064 72	12,681	1,592 81	4,946	773 14	2,401	301 52	986	15,082	5,882
Sidings												
Totals		145,424		\$3,602,020		\$1,404,788		\$681,873		\$295,930	\$4,238,893	\$1,670,713

Schedule "C"—Table I.—Steam Railroads—Continued.

NORTHERN PACIFIC RAILWAY—Continued.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Whatcom....	Main Line	40.00	28.940	\$81,692 42	\$2,364,624	\$32,672 97	\$945,850	\$15,492 72	\$447,630	\$6,188 09	\$179,052	\$2,812,254	\$1,124,902
	Main Track		4.583	16,336 48	74,870	6,534 59	29,948	3,092 55	14,173	1,237 02	5,669	89,043	35,617
	Bellingham Branch—												
	Main Track		22.738	28,588 85	650,053	11,435 54	290,021	5,411 95	123,057	2,164 78	49,223	773,110	309,244
	Sidings		7.107	8,168 24	58,082	3,267 30	23,221	1,546 27	10,869	618 51	4,808	69,041	27,617
	Totals		63.377	.....	\$3,147,599	.....	\$1,259,040	.....	\$595,549	.....	\$238,340	\$3,743,448	\$1,497,380
Whitman....	Palouse & Lewiston Branch—												
	Main Track	37.00	58.991	\$32,672 97	\$1,927,411	\$12,089 00	\$713,142	\$6,185 08	\$364,934	\$2,338 48	\$135,000	\$2,292,275	\$948,142
	Sidings		9.866	8,168 24	50,604	3,022 25	29,833	1,546 27	15,259	573 12	5,646	95,863	35,469
	Other Branch Lines—		34.274	24,504 73	839,875	9,066 75	310,754	4,638 81	153,991	1,716 36	58,896	998,896	399,580
	Main Track		4.001	4,064 12	16,341	1,511 12	6,046	773 14	3,063	286 06	1,145	19,434	7,191
	Totals		107.124	.....	\$2,864,231	.....	\$1,069,765	.....	\$542,207	.....	\$200,617	\$3,406,438	\$1,290,382
Yakima....	Main Line	44.00	55.610	\$81,692 42	\$4,542,359	\$35,940 26	\$1,998,638	\$15,402 72	\$859,692	\$6,803 60	\$379,345	\$5,402,241	\$2,376,866
	Main Track		54.187	16,336 48	885,225	7,189 05	380,499	3,092 55	167,576	1,360 72	73,733	1,052,801	463,232
	Branch Lines—												
	Main Track		91.475	24,504 73	2,241,570	10,792 08	996,291	4,638 81	424,335	2,041 06	186,708	2,665,905	1,172,992
	Sidings		26.501	4,064 12	106,601	1,797 01	47,784	773 14	20,559	340 18	9,046	129,160	56,840
	Totals		227.863	.....	\$7,777,755	.....	\$3,422,212	.....	\$1,472,352	.....	\$647,835	\$9,250,107	\$4,070,047

Schedule "C"—Table I.—Steam Railroads—Continued.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property		
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rat- per mile	Equal- ized value	Actual value	Equalized value	
EQUIPMENT (ONLY) OVER FOREIGN LINES.														
Franklin.....	Branch Lines	40.00												
	(Over S. P. & S.)		24,836											
	Main Track		3,377					\$4,638 81	\$115,219	\$1,855 52	\$46,088	\$115,219	\$46,088	
	Sidings							773 14	2,611	300 26	1,044	2,611	1,044	
	Totals.....		28,215						\$117,830		\$47,132	\$117,830	\$47,132	
Grays Harbor	Branch Lines	41.00												
	(Over O.-W. R. R. & N. Co.)		1,730											
	Main Track		1,650					\$4,638 81	\$8,025	\$1,901 91	\$3,200	\$8,025	\$3,200	
	2nd Main Track		4,160					1,546 27	2,551	633 97	1,046	2,551	1,046	
	Sidings							773 14	3,216	316 99	1,319	3,216	1,319	
	Totals.....		7,540						\$13,792		\$5,655	\$13,792	\$5,655	
Lewis.....	Branch Lines	36.00												
	(Over O.-W. R. R. & N. Co.)		1,420											
	Main Track							\$4,638 81	\$0,587	\$1,609 97	\$2,371	\$0,587	\$2,371	
	Totals.....													
Snohomish..	Main Line	41.00												
	(Over G. N. Ry.)		11,565					\$15,462 72	\$178,826	\$6,539 72	\$73,319	\$178,826	\$73,319	
	Main Track		755					3,092 55	2,335	1,267 95	967	2,335	967	
	Sidings													
	Totals.....		12,320						\$181,161		\$74,276	\$181,161	\$74,276	
Whitman....	Branch Lines	37.00												
	(Over O.-W. R. R. & N. Co.)		70,500											
	Main Track		9,700					\$4,638 81	\$327,036	\$1,716 36	\$121,003	\$327,036	\$121,003	
	Sidings							773 14	7,500	290 06	2,775	7,500	2,775	
	Totals.....		80,200						\$334,536		\$123,778	\$334,536	\$123,778	

[illegible]

OREGON-WASHINGTON RAILROAD & NAVIGATION COMPANY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
			Mileage	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value
Adams.....	Main Line.....	40.00		\$3,585.46	\$3,439,719	\$33,426.18	\$1,375.487	\$4,743.55	\$1,897.198	\$78,079	\$3,683,917	\$1,453,586
	Main Track.....		7.030	16,713.10	117,493	6,685.24	46.997	948.72	6,680	379.49	2,668	46,865
	Sidings.....											
	Branch Lines—											
	Main Track.....		9.190	25,089.65	230,390	10,027.86	92.156	1,423.07	5,231	509.23	5,231	97,367
Benton.....	Sidings.....		1.060	4,178.27	4,513	1,671.31	1,803	237.15	256	94.87	108	1,908
	Totals.....		58.450		\$8,791,115		\$1,516,445		\$215,201		\$86,061	\$1,602,526
	Yakima Branch											
	Main Track.....	40.00	46.660	\$33,426.19	\$1,026,518	\$13,370.43	\$650,408	\$1,827.43	\$92,329	\$36,981	\$1,718,847	\$687,539
	Sidings.....		8.520	8,356.55	71,196	3,842.62	28,479	474.36	4,042	189.74	1,617	30,006
Benton.....	Totals.....		57.180		\$1,097,716		\$679,087		\$96,371		\$88,548	\$1,704,067

Schedule "C"—Table I.—Steam Railroads—Continued.
OREGON-WASHINGTON RAILROAD & NAVIGATION COMPANY—Continued.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
			Mileage	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value
Clarke.....	Main Line Sidings	34.00	.520	\$16,713 10	\$8,691	\$5,682 45	\$2,955	\$948 72	\$322 50	\$108	\$9,184	\$3,123
Columbia...	Main Line Main Track	38.00	3.910	\$33,565 46	\$338,741	\$27,576 00	\$107,824	\$4,743 58	\$1,565 38	\$6,131	\$345,288	\$113,945
	Sidings .....		.630	16,713 10	10,529	6,515 32	3,475	948 72	313 08	197	11,127	3,672
	Pendleton-Grange City Branch— Main Track		29.020	54,317 55	1,576,296	17,924 79	520,177	8,083 33	1,017 50	29,528	1,665,774	549,705
	Sidings		6.480	16,713 10	108,301	6,515 32	35,781	948 72	313 08	2,029	114,446	37,768
	Dayton Branch— Main Track		19.670	33,428 19	657,493	11,030 64	216,971	1,897 43	87,322	12,316	684,815	221,289
	Sidings		3.960	8,366 55	33,062	2,757 06	10,920	474 36	1,878	620	34,970	11,540
	Pomeroy Branch— Main Track		13.950	33,428 19	408,295	11,030 64	153,871	1,897 43	86,469	8,735	492,764	162,612
	Sidings .....		.740	8,366 55	6,184	2,757 06	2,041	474 36	156 54	116	6,585	2,157
	Totals		78.390	.....	\$3,184,931	.....	\$1,051,026	.....	\$180,790	\$39,662	\$3,365,721	\$1,110,688
Franklin...	Main Line Main Track	40.00	7.160	\$33,565 46	\$598,329	\$33,428 19	\$239,331	\$4,743 58	\$3,964	\$13,580	\$632,293	\$252,917
	Sidings .....		.570	16,713 10	9,526	6,065 24	3,811	948 72	379 49	216	10,067	4,027
	Branch Lines— Main Track		28.620	25,089 65	717,483	10,027 86	298,997	1,423 07	40,738	16,291	753,231	303,288
	Sidings		1.000	4,178 27	7,061	1,671 31	2,852	237 18	461	160	7,462	2,865
	Totals		38.040	.....	\$1,332,409	.....	\$532,964	.....	\$75,684	\$30,263	\$1,408,043	\$563,217
Garfield.....	Pomeroy Branch Main Track	32.00	16.050	\$33,428 19	\$536,401	\$10,000 38	\$171,677	\$1,897 43	\$30,454	\$9,745	\$566,945	\$181,422
	Sidings		2.220	8,366 55	18,951	2,674 10	6,967	474 36	1,058	357	19,004	6,274
	Totals		18.270	.....	\$555,042	.....	\$177,614	.....	\$31,507	.....	\$586,549	\$187,696

Schedule "C"—Table 1.—Steam Railroads—Continued.
OREGON-WASHINGTON RAILROAD & NAVIGATION COMPANY—Continued.

COUNTIES	CLASSIFICATION OF TRACK	As'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Spokane.....	Main Line	40.00					\$1,104,401						
	Main Track		33.040	\$83,565 46	\$2,761,003	\$38,436 18		\$4,743 58	\$156,728	\$1,897 43	\$62,691	\$2,917,731	\$1,167,092
	2nd Main Track		1.570	25,069 65	39,359	10,027 86	15,714	1,423 07	2,234	569 23	893	41,568	16,637
	Sidings		8.940	16,713 10	149,415	6,685 24	59,766	948 72	8,482	379 49	3,393	157,897	69,159
	Coolfax Branch—												
	Main Track		44.830	62,674 10	2,809,680	25,069 64		3,557 60	159,491	1,423 06	63,797	2,960,171	1,187,669
	Sidings		18.370	16,713 10	307,019	6,685 24	122,806	948 72	17,428	379 49	6,971	324,447	129,779
	Other Branch Lines—												
	Main Track		4.100	25,069 65	102,788	10,027 86	41,114	1,423 07	5,855	569 23	2,334	106,621	43,448
	Sidings .....		.280	4,178 27	1,170	1,671 31	468	237 18	66	94 87	26	1,236	494
Thurston....	Totals		111.130		\$6,170,432		\$2,468,173		\$350,264		\$140,106	\$6,520,696	\$2,608,378
	Main Line	39.00					\$2,281						
	Sidings .....		.360	\$16,713 10	\$5,860	\$6,518 11		\$948 72	\$332	\$370 00	\$130	\$6,126	\$2,411
	Grays Harbor Bch—												
	Main Track		7.810	33,438 19	244,846	13,068 21	95,285	1,897 43	13,870	740 00	5,409	268,216	100,704
	Sidings		2.970	8,356 55	24,519	3,259 06	9,679	474 86	1,469	186 00	649	30,228	10,225
	Other Branch Lines—												
	Main Track		11.490	25,069 65	293,680	9,777 16	112,340	1,423 07	16,351	555 00	6,377	304,401	118,717
	Sidings		5.790	4,178 27	24,192	1,699 53	9,456	237 18	1,873	92 50	586	25,566	9,971
	Totals		27.910		\$657,257		\$229,030		\$38,336		\$13,001	\$620,592	\$242,681
Walla Walla.	Main Line	39.00					\$2,204,423						
	Main Track		67.640	\$83,565 46	\$5,652,363	\$32,690 53		\$4,743 58	\$330,856	\$1,850 00	\$125,134	\$5,973,224	\$2,329,357
	Sidings		9.560	16,713 10	159,777	6,518 11	62,313	948 72	9,070	370 00	3,587	166,847	66,560
	Coolfax Branch—												
	Main Track		8.810	62,674 10	652,159	24,442 90	315,342	3,557 60	31,343	1,387 50	12,224	538,502	227,565
	Sidings		1.290	16,713 10	21,660	6,518 11	8,406	948 72	1,224	370 00	477	22,784	8,865
	Pendleton—												
	Grange City Branch—		32.320	54,317 55	1,755,543	21,188 64	694,692	3,068 33	99,653	1,202 50	38,865	1,855,196	729,527
	Main Track		11.470	16,713 10	191,069	6,518 11	74,768	948 72	10,882	370 00	4,244	202,581	79,007
	Sidings												
Dayton Branch—	Main Track		5.390	33,438 19	130,167	13,068 21	70,365	1,897 43	10,237	740 00	3,989	139,364	74,264
	Sidings .....		.600	4,356 55	5,014	3,259 05	1,053	474 36	236	186 00	111	5,269	2,095

Yakima Branch— Main Track	7.680	33,426 19	256,713	13,036 21	100,118	1,827 43	14,572	740 00	5,068	271,285	106,801
Sidings	1.770	8,350 56	14,701	3,359 05	5,769	474 30	840	185 00	327	15,631	6,060
Other Branch Lines— Main Track	30.930	25,089 65	775,404	9,777 16	302,408	1,423 07	44,016	555 00	17,166	819,574	319,574
Sidings	1.890	4,178 27	7,897	1,039 53	3,980	237 13	448	92 50	175	8,345	3,255
Totals	179.350		\$9,578,094		\$3,738,506		\$543,416		\$211,932	\$10,116,508	\$3,945,433
Whitman.....											
Main Line	37.00										
Main Track	7.150	\$32,565 46	\$900,000	\$30,919 22	\$222,000	\$4,743 55	\$34,059	\$1,755 12	\$12,002	\$634,059	\$234,002
Sidings .....	.590	16,713 10	9,861	6,133 85	3,648	943 72	560	351 03	207	10,421	3,865
Colfax Branch— Main Track	103.490	62,674 10	6,493,142	23,139 42	2,399,873	3,557 69	393,136	1,816 35	136,229	6,524,102	2,536,102
Sidings	14.650	16,713 10	244,847	6,133 85	90,568	943 72	13,899	351 03	5,143	253,746	95,736
Lewiston Branch— Main Track	70.500	37,694 46	2,651,115	13,913 65	980,912	2,134 61	150,400	739 51	55,682	2,801,605	1,068,534
Sidings	9.700	8,356 56	31,068	3,091 92	29,862	474 36	4,001	175 51	1,702	35,069	31,464
Pleasant Valley Bch— Main Track	47.840	37,694 46	1,798,997	13,913 65	665,925	2,134 61	102,130	739 51	37,785	1,901,117	703,414
Sidings	6.840	8,356 56	57,159	3,091 92	21,149	474 36	3,245	175 51	1,200	60,404	22,349
Other Branch Lines— Main Track	43.660	25,089 65	1,064,541	9,275 77	404,980	1,423 07	62,131	535 54	22,989	1,156,672	427,969
Sidings	6.470	4,178 27	27,083	1,545 98	10,002	237 13	1,535	87 76	563	28,668	10,570
Totals	310.920		\$13,050,753		\$4,325,775		\$740,836		\$274,107	\$13,791,579	\$5,102,855
Yakima.....											
Main Track	41.730	\$33,426 19	\$1,394,875	\$14,707 52	\$413,745	\$1,897 43	\$79,180	\$334 87	\$34,839	\$1,474,055	\$645,584
Sidings	18.200	8,356 55	152,060	3,676 88	66,919	474 36	8,033	208 72	3,790	160,722	70,713
Other Branch Lines— Main Track	2.730	25,089 65	90,694	11,030 65	30,965	1,423 07	3,956	633 15	1,741	73,650	32,403
Sidings	1.710	4,178 27	7,145	1,838 44	3,144	237 13	406	104 36	178	7,551	3,322
Totals	64.420		\$1,623,808		\$714,473		\$92,176		\$40,557	\$1,715,978	\$755,080
Totals.....											
Main Line— Main Track	179.340	\$32,565 46	\$14,969,630		\$5,947,778	\$4,743 55	\$550,714		\$337,690	\$15,527,344	\$6,285,404
and Main Track	4.910	25,089 65	123,092		55,038	1,423 07	6,097		3,127	130,079	53,235
Sidings	75.260	16,713 10	1,237,825		547,163	943 72	71,401		31,061	1,339,229	578,264
Colfax Branch— Main Track	137.130	62,674 10	9,847,931		3,730,087	3,557 69	559,020		212,250	10,407,001	3,951,337
Sidings	34.310	16,713 10	573,426		221,009	943 72	32,551		12,591	606,977	234,400
Pendleton— Grange City Branch— Main Track	61.340	54,317 55	3,331,839		1,204,839	3,068 33	139,131		63,393	3,520,970	1,273,232
Sidings	17.960	16,713 10	300,000		110,502	943 72	17,099		6,273	317,099	116,775

Schedule "C"—Table 1.—Steam Railroads—Continued.
OREGON-WASHINGTON RAILROAD & NAVIGATION COMPANY—Continued.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY				PERSONAL PROPERTY				TOTAL VALUATION	
			Right-of-Way and Tracks				Equipment and Rolling Stock				Real and Personal Property	
			Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Totals.... (Concluded)	Lewiston Branch— Main Track	70.500	\$37,604 46	\$2,651,115	.....	\$980,912	\$2,134 61	\$150,490	.....	\$55,682	\$2,801,005	\$1,086,594
	Sidings	9.700	8,356 55	81,038	.....	29,992	474 36	4,601	.....	1,702	55,659	51,984
	Pleasant Valley Bch— Main Track	47.840	37,604 46	1,798,987	.....	665,629	2,134 61	102,120	.....	37,785	1,901,117	768,414
	Sidings	6.540	8,356 55	57,159	.....	21,140	474 36	3,245	.....	1,200	60,404	22,349
	Yakima Branch— Main Track	98.070	33,426 19	3,278,106	.....	1,364,471	1,897 43	186,081	.....	77,453	3,464,187	1,441,924
	Sidings	28.490	8,356 55	238,078	.....	101,167	474 36	13,515	.....	5,743	251,563	106,910
	Dayton Branch— Main Track	25.090	33,426 19	837,660	.....	237,238	1,897 43	47,549	.....	16,305	885,209	303,543
	Sidings	4.560	8,356 55	38,106	.....	12,875	474 36	2,163	.....	731	40,269	13,603
	Pomeroy Branch— Main Track	30.000	33,426 19	1,002,798	.....	395,554	1,897 43	56,923	.....	18,430	1,059,709	344,034
	Sidings	2.990	8,356 55	24,735	.....	7,978	474 36	1,404	.....	453	26,139	8,431
	Grays Harbor Bch— Main Track	54.430	33,426 19	1,819,388	.....	731,637	1,897 43	103,277	.....	41,530	1,922,665	773,167
	2nd Main Track	1.660	16,713 10	27,377	.....	11,306	948 72	1,656	.....	642	29,143	11,946
	Sidings	19.510	8,356 55	166,312	.....	67,211	474 36	9,486	.....	3,815	175,647	71,025
	Other Branch Lines— Main Track	178.290	25,069 65	4,469,417	.....	1,756,498	1,423 07	253,705	.....	99,707	4,723,122	1,856,195
	Sidings	24.740	4,178 27	103,370	.....	40,616	237 18	5,898	.....	2,305	109,238	12,971
	Totals	1,133.250	.....	\$47,014,560	.....	\$18,230,462	.....	\$2,698,774	.....	\$1,034,854	\$49,683,334	\$19,266,353
EQUIPMENT (ONLY) OVER FOREIGN LINES.												
Clarke.....	Main Line	34.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	(Over N. P. and S., P. & S.)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Main Track	17.390	.....	.....	.....	.....	\$4,743 58	\$92,443	\$1,612 82	\$38,031	\$92,443	\$29,031
	2nd Main Track	17.390	.....	.....	.....	.....	1,423 07	24,733	433 84	8,409	24,733	8,409
	Sidings	6.890	.....	.....	.....	.....	948 72	6,506	322 56	2,213	6,506	2,213
	Totals	41.680	.....	.....	.....	.....	.....	\$113,684	.....	\$38,653	\$113,684	\$38,653
Columbia....	Branch Lines	33.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	(Over N. P. Ry.)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sidings .....	.....	.....	.....	.....	.....	\$237 18	\$47	\$78 27	\$16	\$47	\$16

Cowditz.....	Main Line..... (Over N. P. Ry.)	43.00	40.180	\$4,743 58	\$190,597	\$2,039 74	\$81,937	\$190,597	\$81,937
	Main Track.....		40.180	1,423 07	57,179	611 92	24,587	57,179	24,587
	2nd Main Track.....		7.600	948 72	7,297	407 95	3,125	7,297	3,125
	Sidings.....								
	Totals.....		88.020		\$255,043		\$109,669	\$255,043	\$109,669
Grays Harbor.....	Branch Lines..... (Over N. P. Ry.)	41.00	3.500	\$1,423 07	\$4,961	\$563 46	\$2,042	\$4,961	\$2,042
	Main Track.....		1.350	474 36		194 49	263	640	263
	2nd Main Track.....		16.080	237 15	3,802	97 24	1,550	3,802	1,550
	Sidings.....								
	Totals.....		20.880		\$9,423		\$3,594	\$9,423	\$3,594
King.....	Main Line..... (Over C., M. & St. P. Ry.)	47.00	15.350	\$4,743 58	\$72,861	\$2,229 48	\$34,245	\$72,861	\$34,245
	Main Track.....		8.750	948 72	8,311	445 90	3,006	8,311	3,006
	Sidings.....								
	(Over N. P. Ry.)		.320	948 72	304	445 90	143	304	143
	Totals.....		24.440		\$81,476		\$38,294	\$81,476	\$38,294
Lewis.....	Main Line..... (Over N. P. Ry.)	36.00	28.430	\$4,743 58	\$134,980	\$1,707 69	\$48,550	\$134,980	\$48,550
	Main Track.....		30.870	1,423 07	43,980	512 31	16,315	43,980	15,515
	2nd Main Track.....		23.610	948 72	27,143	341 54	9,771	27,143	9,771
	Sidings.....								
	Branch Lines— Main Track.....		1.600	1,423 07	2,277	512 31	880	2,277	880
Pierce.....	Sidings.....		1.150	237 19	275	86 95	99	275	99
	Totals.....		90.670		\$208,435		\$75,065	\$208,435	\$75,065
	Main Line..... (Over C., M. & St. P. Ry.)	43.00	10.960	\$4,743 58	\$51,990	\$2,039 74	\$22,355	\$51,990	\$22,355
	Main Track.....		4.420	948 72	4,198	407 95	1,803	4,198	1,803
	Sidings.....								
	(Over N. P. Ry.)		26.950	4,743 58	127,840	2,039 74	54,971	127,840	54,971
	2nd Main Track.....		26.570	1,423 07	37,811	611 92	16,259	37,811	16,259
	Sidings.....		10.850	948 72	10,294	407 95	4,426	10,294	4,426

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OREGON TRUNK RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	As'd ratio actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	
Klickitat....	Main Line	38.00	730	\$42,798 60	\$21,243	\$16,263 47	\$11,872	\$1,530 06	\$1,117	\$681 42	\$32,300	\$12,297
	Main Track .....	.....	10.500	8,569 72	89,877	3,252 69	34,163	300 01	3,213	116 28	98,000	36,374
	Sidings .....	.....		.....		.....		.....		.....
	Totals.....	.....	11.230	.....	\$121,120	.....	\$46,026	.....	\$4,330	.....	\$126,450	\$47,671

Schedule "C"—Table I.—Steam Railroads—Continued.

PACIFIC COAST RAILROAD.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property		
			Mileage	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
King.....	Main Line.....	47.00											
	Main Track.....		22.430	\$72,083.08	\$1,616,824	\$23,879.05	\$759,907	\$6,004.30	\$148,124	\$2,104.02	\$69,623	\$1,764,958	\$829,530
	2nd Main Track.....		10.328	21,624.92	223,343	10,163.71	104,971	1,981.26	20,463	931.21	9,618	943,805	114,589
	Sidings.....		17.026	14,416.62	258,432	6,775.81	121,463	1,320.86	23,678	600.80	11,128	282,110	132,591
	Branch Line—												
	Main Track.....		31.847	21,624.92	688,680	10,163.71	323,684	1,981.26	63,098	931.21	29,656	751,787	353,340
	Sidings.....		7.287	7,208.81	52,527	3,887.91	24,688	690.43	4,813	310.40	2,262	57,340	26,960
	Totals.....		80.818		\$2,830,814		\$1,334,715		\$260,156		\$122,257	\$2,100,000	\$1,457,000

PENINSULAR RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value		
Mason.....	Main Line	41.00	15,023	\$10,000 00	\$156,230	\$4,100 00	\$64,054	\$7,766 23	\$121,332	\$49,746	\$277,562	\$113,800	
	Main Track		5,130	2,000 00	10,260	890 00	4,207	1,553 25	7,968	3,297	18,228	7,474	
	Sidings												
	Totals.....		20,753	.....	\$166,490	.....	\$68,261	.....	\$129,300	\$53,013	\$285,790	\$121,274

PORT TOWNSEND & PUGET SOUND RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Jefferson....	Main Line	42.00											
	Main Track		27.825	\$10,300 00	\$288,597	\$4,826 00	\$120,371	\$804 99	\$22,906	\$338 05	\$9,406	\$308,003	\$129,777
	Sidings		2.569	2,000 00	5,169	865 20	2,171	100 98	404	67 61	176	5,579	2,341
	Totals		30.394		\$291,766		\$122,542		\$22,800		\$9,576	\$314,566	\$132,118

PUGET SOUND & BAKER RIVER RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Skagit.....	Main Line	35.00											
	Main Track		21.376	\$6,940 01	\$145,542	\$2,432 22	\$51,901	\$604 90	\$14,854	\$343 22	\$5,199	\$163,390	\$37,190
	Sidings		1.049	1,389 80	1,538	486 43	510	138 98	146	48 04	50	1,004	500
	Totals		22.425		\$150,000		\$52,501		\$15,000		\$5,249	\$165,000	\$37,760

Schedule "C"—Table I.—Steam Railroads—Continued.

PULLMAN COMPANY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equalized value
Adams.....		40.00							\$39,777		\$15,911	\$39,777	\$15,911
Benton.....		40.00							22,340		8,935	22,340	8,935
Chelan.....		45.00							2,441		1,098	2,441	1,098
Clarke.....		34.00							30,660		10,426	30,660	10,426
Columbia...		33.00							60		60	59,691	25,667
Cowlitz.....		43.00							59,691		25,667	59,691	25,667
Douglas....		38.00							573		218	25,252	10,101
Franklin....		40.00							25,252		10,101	25,252	10,101
Grant.....		35.00							2,158		755	2,158	755
Grays Harb'r		41.00							11,786		4,832	11,786	4,832
King.....		47.00							70,931		33,339	70,931	33,339
Kittitas....		41.00							38,963		15,975	38,963	15,975
Klickitat...		38.00							17,063		6,484	17,063	6,484
Lewis.....		36.00							43,046		15,497	43,046	15,497
Lincoln....		39.00							9,344		3,551	9,344	3,551
Pend Oreille		40.00							577		231	577	231
Pierce.....		43.00							56,633		24,352	56,633	24,352
Skamania...		40.00							10,864		4,346	10,864	4,346
Spokane....		41.00							2,020		829	2,020	829
Thurston...		40.00							34,704		13,892	34,704	13,892
Walla Walla		39.00							41,396		16,144	41,396	16,144
Whitman....		37.00							32,639		12,729	32,639	12,729
Yakima....		44.00							5,850		2,165	5,850	2,165
									18,455		8,120	18,455	8,120
Totals.....									\$577,410		\$235,666	\$577,410	\$235,666

SPOKANE & BRITISH COLUMBIA RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property		
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equalized value	
Terry	Main Line	42.00												
	Main Track		36.400	\$3,770 25	\$137,237	\$1,538 51	\$57,639	\$342 95	\$12,458	\$5,243	\$149,720	\$62,682		
	Sidings		3.160	754 05	2,383	316 70	1,001	68 59	217	23 81	2,600	1,092		
	Totals.....		39.560		\$139,620		\$58,640		\$12,700	\$5,324	\$152,320	\$63,974		

SPOKANE INTERNATIONAL RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value		
Spokane.....	Main Line	40.00	19.071	\$21,349 20	\$407,151	\$8,538 68	\$102,890	\$2,451 47	\$46,752	\$980 59	\$18,701	\$453,908	\$181,561
	Main Track .....	.....	9.854	4,289 84	41,849	1,707 94	16,540	490 28	4,748	196 12	1,889	46,097	18,438
	Sidings .....	.....										
	Totals.....	.....	28.755		\$448,500	.....	\$179,400		\$51,500	.....	\$20,600	\$500,000	\$200,000

Lincoln.....	38.00	2.107	\$89,784 72	\$189,170	\$34,118 10	\$71,957	\$4,000 32	\$8,447	\$1,532 54	\$3,210	\$197,623	\$75,097
Main Line.....												
Main Track.....												
Skamania...	40.00	40.577	\$89,784 72	\$3,643,106	\$35,913 89	\$1,457,278	\$4,000 32	\$162,693	\$1,603 73	\$95,075	\$3,905 931	\$1,562,353
Main Track.....		10.367	17,956 95	189,160	7,182 78	74,464	801 86	8,318	320 74	3,325	194,478	77,789
Sidings.....												
Totals.....		50.944		\$3,832,266		\$1,531,742		\$170,999		\$98,400	\$4,000,354	\$1,600,142
Spokane.....	40.00	94.591	\$89,784 72	\$9,104,946	\$35,913 89	\$1,241,983	\$4,000 32	\$138,646	\$1,603 73	\$95,459	\$3,243,491	\$1,237,397
Main Track.....		6.863	17,956 95	123,258	7,182 78	49,235	801 86	5,508	320 74	2,201	128,741	\$1,496
Sidings.....												
Totals.....		41.444		\$9,228,205		\$1,291,218		\$144,149		\$97,660	\$3,372,232	\$1,346,893
Whitman.....	37.00	8.172	\$89,784 72	\$733,721	\$33,220 35	\$271,476	\$4,000 32	\$32,764	\$1,433 45	\$12,123	\$766,495	\$338,500
Main Track.....		6.917	17,956 95	124,206	6,644 07	45,957	801 86	5,546	295 02	2,062	129,754	46,009
Sidings.....												
Totals.....		15.089		\$357,927		\$317,433		\$38,310		\$14,175	\$896,239	\$331,608
Totals.....		365.033	\$89,784 72	\$32,774,336		\$12,797,210	\$4,000 32	\$1,463,534		\$571,456	\$34,237,920	\$13,308,693
Main Track.....		410	26,935 43	11,044		3,755	1,202 80	433		163	11,537	3,923
2nd Main Track.....		100.267	17,956 95	1,800,469		694,957	801 86	80,400		30,565	1,880,989	715,542
Sidings.....												
Branch Line.....		42.279	26,935 43	1,139,998		432,059	1,202 80	50,773		19,994	1,187,771	451,353
Main Track.....		3.168	8,978 47	29,444		10,809	400 98	1,270		483	29,714	11,292
Sidings.....												
Totals.....		511.090		\$35,751,361		\$13,923,790		\$1,566,470		\$921,098	\$37,347,831	\$14,560,775

Schedule "C"—Table L—Steam Railroads—Concluded.

WASHINGTON, IDAHO & MONTANA RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property		
			Mileage	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equalized value
Whitman...	Main Line	37.00											
	Main Track		3.320	\$22,349 87	\$74,435	\$8,269 45	\$27,537	\$6,980 16	\$22,844	\$2,539 26	\$8,452	\$97,299	\$35,989
	Sidings		2.300	4,469 97	10,251	1,653 89	3,804	1,372 03	3,156	507 65	1,166	13,437	4,972
	Totals.....		5.620		\$84,706		\$31,341		\$26,000		\$9,620	\$110,706	\$40,961

WASHINGTON WESTERN RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property		
			Mileage	Rate per mfls. actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mfls. actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equalized value
Snohomish..	Main Line	41.00											
	Main Track		11.119	\$7,500 00	\$63,392	\$3,075 00	\$34,191	\$642 99	\$7,149	\$283 63	\$2,031	\$90,541	\$37,122
	Sidings .....		.782	1,500 00	1,173	615 00	481	128 60	101	52 75	41	1,274	522
	Totals		11.901		\$64,565		\$34,672		\$7,250		\$2,072	\$97,815	\$37,644

WATERVILLE RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property			
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equalized value		
Douglas.....	Main Line	88.00													
	Main Track	5.092		\$4,980 67	\$25,302	\$1,892 65	\$9,687			\$1,462 87	\$7,449	\$555 80	\$2,881	\$32,811	\$12,468
	Sidings	1.699		906 13	1,692	378 53	643			292 57	497	111 18	199	2,180	582
	Totals.....		6.791		\$27,054		\$10,280				\$7,946		\$3,090	\$35,000	\$13,300

Schedule "C"—Table II.—Interurban Lines (Electric).

NAME OF ROAD	COUNTY	Assessed ratio to actual value (Pct.)	CLASSIFICATION OF TRACK	AS REAL PROPERTY		AS PERSONAL PROPERTY		TOTAL REAL AND PERSONAL PROPERTY	
				Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
Inland Empire Railroad Company.....	Spokane..... Whitman.....	40.00	Interurban Lines	\$394,390	\$157,744	\$109,440	\$43,776	\$503,800	\$301,520
		37.00	Interurban Lines	690,220	255,381	200,750	74,278	890,970	329,659
			Totals.....	\$1,084,590	\$413,125	\$310,190	\$118,054	\$1,394,770	\$531,179
North Coast Power Company.....	Clarks..... Lewia.....	34.00	Street Railway Lines			\$141,250	\$48,025	\$141,250	\$48,025
			Interurban Lines	\$21,050	\$7,157	15,770	5,302	36,820	12,519
		38.00	Street Railway Lines			140,520	50,587	140,520	50,587
			Interurban Lines	13,950	5,023	14,250	5,130	28,200	10,152
			Totals.....	\$35,000	\$12,179	\$311,700	\$109,104	\$346,700	\$121,283
Pacific Northwest Traction Company.....	King..... Skagit..... Shoomish... Whatecom...	47.00	Interurban Lines	\$314,590	\$147,853	\$40,740	\$19,148	\$355,330	\$167,001
		36.00	Interurban Lines	728,230	255,087	185,670	49,535	913,900	304,582
		41.00	Interurban Lines	677,110	277,613	87,660	36,863	764,770	314,465
		40.00	Interurban Lines	202,670	106,148	50,020	20,008	312,690	126,156
			Totals.....	\$1,983,380	\$786,708	\$317,120	\$123,644	\$2,300,500	\$909,847
Puget Sound Electric Company.....	King..... Pierce.....	47.00	Interurban Lines	\$1,302,380	\$654,896	\$171,700	\$80,899	\$1,566,080	\$735,595
		43.00	Interurban Lines	672,060	288,986	82,890	36,680	754,950	324,616
			Totals.....	\$2,066,440	\$943,875	\$254,590	\$116,329	\$2,320,000	\$1,060,204
Spokane & Eastern Railway & Power Co.....	Spokane.....	40.00	Street Railway Lines			\$1,117,660	\$447,084	\$1,117,660	\$447,084
			Interurban Lines	\$2,376,980	\$950,753	109,700	43,904	2,486,640	994,955
			Totals.....	\$2,376,980	\$950,753	\$1,227,420	\$490,988	\$3,604,300	\$1,441,739

Washington Waterpower Company.....	Spokane.....	40.00	Interurban Lines Street Railway Lines.....	\$140,000	\$56,000	\$247,780	\$139,112	\$457,780	\$105,112
				.....	.....	2,187,780	875,062	2,187,780	875,062
				\$140,000	\$56,000	\$2,535,510	\$1,014,204	\$2,675,510	\$1,070,204
Walla Walla Valley Railway Company.....	Walla Walla..	29.00	Interurban Lines Street Railway Lines.....	\$101,400	\$39,546	\$26,020	\$10,469	\$128,329	\$50,045
				.....	.....	116,980	45,622	116,980	45,622
				\$101,400	\$39,546	\$143,900	\$56,121	\$245,300	\$95,667
Yakima Valley Transportation Company...	Yakima.....	44.00	Interurban Lines Street Railway Lines.....	\$127,800	\$56,282	\$60,020	\$26,677	\$188,430	\$82,900
				.....	.....	212,210	68,372	212,210	68,372
				\$127,800	\$56,282	\$272,840	\$120,049	\$400,640	\$176,281
Grand Totals....				\$7,014,480	\$3,257,412	\$5,373,330	\$2,145,473	\$7,518,803	\$3,405,855

SCHEDULE "C"—Table III.—STREET RAILWAYS.

NAME OF ROAD	COUNTY	Assessed ratio to actual value (Pct.)	OPERATING PROPERTY ASSESSED AS PERSONAL PROPERTY	
			Actual value	Equalized value
Grays Harbor Railway and Light Company	Grays Harbor...	41.00	\$1,080,735	\$434,901
Lewiston-Clarkston Transit Company.....	Asotin.....	38.00	20,000	7,600
Olympia Light and Power Company.....	Thurston.....	39.00	365,000	142,350
Pacific Traction Company.....	Pierce.....	43.00	275,000	115,550
Puget Sound International Railway and Power Company.....	Snohomish.....	41.00	1,175,100	491,791
Puget Sound Traction Light and Power Company.....	Whatcom.....	40.00	1,664,000	665,600
Seattle and Rainier Valley Railway Co.....	King.....	47.00	997,500	468,835
Tacoma Railway and Power Company.....	Pierce.....	43.00	3,045,000	1,309,350
Willapa Electric Company.....	Pacific.....	41.00	88,000	36,050
Totals.....	.....	.....	\$3,690,335	\$3,664,747

SCHEDULE "C"—Table IV.—RECAPITULATION OF STEAM RAILROADS—
VALUATION BY COUNTIES.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
1. ADAMS	40.00		
Chicago, Milwaukee & St. Paul Railway.....		\$7,160,628	\$2,864,251
Northern Pacific Railway.....		6,551,066	2,620,425
Oregon-Washington Railroad & Navigation Company.....		4,006,316	1,602,525
Pullman Company (Equipment only).....		39,777	15,911
Spokane, Portland & Seattle Railway.....		4,164,944	1,665,978
Totals.....		\$21,922,731	\$8,789,092
2. ASOTIN	38.00		
3. BENTON	40.00		
Chicago, Milwaukee & St. Paul Railway.....		\$482,632	\$198,053
Northern Pacific Railway.....		4,891,214	1,956,486
Oregon-Washington Railroad & Navigation Company.....		1,794,067	717,635
Pullman Company (Equipment only).....		22,340	8,936
Spokane, Portland & Seattle Railway.....		6,296,039	2,514,416
Totals.....		\$13,476,312	\$5,390,528
4. CHELAN	45.00		
Great Northern Railway.....		\$8,775,134	\$3,948,810
Pullman Company (Equipment only).....		2,441	1,098
Totals.....		\$8,777,575	\$3,949,906
5. CLALLAM	44.00		
Chicago, Milwaukee & St. Paul Railway.....		\$1,060,605	\$475,467
Totals.....		\$1,060,605	\$475,467
6. CLARKE	84.00		
Great Northern Railway.....		\$208,387	\$89,152
Northern Pacific Railway.....		3,147,341	1,070,066
Oregon-Washington Railroad & Navigation Company.....		122,868	41,776
Pullman Company (Equipment only).....		30,666	10,426
Spokane, Portland & Seattle Railway.....		2,565,530	872,280
Totals.....		\$6,069,792	\$2,063,730
7. COLUMBIA	33.00		
Northern Pacific Railway.....		\$363,049	\$100,006
Oregon-Washington Railroad & Navigation Company.....		3,365,768	1,110,704
Pullman Company (Equipment only).....		241	80
Totals.....		\$3,669,058	\$1,210,790
8. COWLITZ	43.00		
Great Northern Railway.....		\$460,451	\$197,994
Northern Pacific Railway.....		5,239,610	2,253,033
Oregon-Washington Railroad & Navigation Company.....		255,043	109,669
Pullman Company (Equipment only).....		59,661	25,667
Totals.....		\$6,014,765	\$2,586,363

Schedule "C"—Table IV.—Continued.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
9. DOUGLAS	38.00		
Great Northern Railway.....		\$3,365,264	\$1,278,800
Pullman Company (Equipment only).....		573	215
Waterville Railway		85,000	13,300
Totals		\$3,400,837	\$1,292,318
10. FERRY	42.00		
Great Northern Railway.....		\$2,074,497	\$871,289
Spokane & British Columbia Railway		152,320	63,974
Totals		\$2,226,817	\$935,263
11. FRANKLIN	40.00		
Northern Pacific Railway.....		\$6,399,136	\$2,559,664
Oregon-Washington Railroad & Navigation Company.....		1,408,043	563,217
Pullman Company (Equipment only).....		25,252	10,101
Spokane, Portland & Seattle Railway.....		5,686,645	2,274,256
Totals		\$13,518,076	\$5,407,280
12. GARFIELD	32.00		
Oregon-Washington Railroad & Navigation Company.....		\$586,549	\$187,696
Totals		\$586,549	\$187,696
13. GRANT	35.00		
Chicago, Milwaukee & St. Paul Railway.....		\$3,681,276	\$1,298,447
Great Northern Railway.....		6,009,427	2,103,289
Northern Pacific Railway.....		2,622,546	917,891
Pullman Company (Equipment only).....		2,158	755
Totals		\$12,315,407	\$4,310,392
14. GRAYS HARBOR	41.00		
Chicago, Milwaukee & St. Paul Railway.....		\$199,230	\$81,686
Northern Pacific Railway.....		3,564,485	1,461,439
Oregon-Washington Railroad & Navigation Company.....		2,100,184	861,076
Pullman Company (Equipment only).....		11,786	4,832
Totals		\$5,875,685	\$2,409,033
15. ISLAND	46.00		
16. JEFFERSON	42.00		
Chicago, Milwaukee & St. Paul Railway.....		\$193,506	\$81,273
Port Townsend & Puget Sound Railway Company.....		314,566	132,116
Totals		\$508,072	\$213,391
17. KING	47.00		
Chicago, Milwaukee & St. Paul Railway.....		\$6,875,480	\$3,231,425
Great Northern Railway.....		6,241,098	2,933,316
Northern Pacific Railway.....		17,569,841	8,257,825
Oregon-Washington Railroad & Navigation Company.....		1,650,030	779,743
Pacific Coast Railway.....		3,100,000	1,457,000
Pullman Company (Equipment only).....		70,931	33,328
Totals		\$35,516,380	\$16,692,600

Schedule "C"—Table IV.—Continued.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
18. KITSAP	44.00		
Chicago, Milwaukee & St. Paul Railway.....		\$64,301	\$29,298
Totals.....		\$64,301	\$29,298
19. KITTITAS	41.00		
Chicago, Milwaukee & St. Paul Railway.....		\$8,050,688	\$3,300,702
Northern Pacific Railway.....		8,790,104	3,569,843
Pullman Company (Equipment only).....		38,963	15,975
Totals.....		\$16,869,705	\$6,916,580
20. KICKITAT	38.00		
Oregon Trunk Railway.....		\$125,450	\$47,671
Pullman Company (Equipment only).....		17,063	6,494
Spokane, Portland & Seattle Railway.....		10,179,225	3,868,106
Totals.....		\$10,321,738	\$3,922,261
21. LEWIS	36.00		
Chicago, Milwaukee & St. Paul Railway.....		\$1,070,920	\$385,581
Cowlitz, Chehalis & Cascade Railway.....		169,125	60,866
Great Northern Railway.....		369,139	132,860
Newaukum Valley Railroad.....		92,297	33,227
Northern Pacific Railway.....		5,570,621	2,005,496
Oregon-Washington Railroad & Navigation Company.....		474,294	170,746
Pullman Company (Equipment only).....		43,046	15,497
Totals.....		\$7,780,642	\$2,804,273
22. LINCOLN	38.00		
Chicago, Milwaukee & St. Paul Railway.....		\$64,775	\$24,614
Great Northern Railway.....		6,586,592	2,502,522
Northern Pacific Railway.....		4,573,012	1,737,747
Oregon-Washington Railroad & Navigation Company.....		642,007	243,968
Pullman Company (Equipment only).....		9,344	3,551
Spokane, Portland & Seattle Railway.....		197,623	75,097
Totals.....		\$12,072,353	\$4,587,497
23. MASON	41.00		
Blakely Railroad.....		\$78,175	\$32,052
Northern Pacific Railway.....		24,481	10,067
Peninsular Railway.....		295,790	121,274
Totals.....		\$398,446	\$163,363
24. OKANOGAN	41.00		
Great Northern Railway.....		\$3,970,821	\$1,628,087
Totals.....		\$3,970,821	\$1,628,087
25. PACIFIC	41.00		
Chicago, Milwaukee & St. Paul Railway.....		\$509,614	\$206,948
Northern Pacific Railway.....		1,120,326	459,334
Oregon-Washington Railroad & Navigation Company.....		772,440	316,700
Totals.....		\$2,402,380	\$984,977

Schedule "C"—Table IV.—Continued.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
26. PEND OREILLE	40.00		
Chicago, Milwaukee & St. Paul Railway.....		\$2,122,734	\$949,083
Great Northern Railway.....		1,517,285	606,914
Pullman Company (Equipment only).....		577	231
Totals.....		\$3,640,596	\$1,456,228
27. PIERCE	48.00		
Chicago, Milwaukee & St. Paul Railway.....		\$4,379,318	\$1,863,107
Great Northern Railway.....		478,122	205,593
Northern Pacific Railway.....		10,603,657	4,559,572
Oregon-Washington Railroad & Navigation Company.....		647,245	278,315
Pullman Company (Equipment only).....		56,633	24,352
Totals.....		\$16,164,975	\$6,960,939
28. SAN JUAN	39.00		
29. SKAGIT	35.00		
Great Northern Railway.....		\$4,426,652	\$1,549,325
Northern Pacific Railway.....		3,113,638	1,069,773
Puget Sound & Baker River Railway.....		165,000	57,750
Totals.....		\$7,705,290	\$2,666,851
30. SKAMANIA	40.00		
Pullman Company (Equipment only).....		\$10,864	\$4,346
Spokane, Portland & Seattle Railway.....		4,000,354	1,600,142
Totals.....		\$4,011,218	\$1,604,488
31. SNOHOMISH	41.00		
Chicago, Milwaukee & St. Paul Railway.....		\$738,514	\$302,791
Great Northern Railway.....		10,476,344	4,256,301
Marysville & Arlington Railway.....		135,635	55,610
Northern Pacific Railway.....		7,319,113	3,000,387
Pullman Company (Equipment only).....		2,020	825
Washington Western Railway.....		91,815	37,644
Totals.....		\$18,763,441	\$7,668,011
32. SPOKANE	40.00		
Chicago, Milwaukee & St. Paul Railway.....		\$2,030,960	\$812,361
Great Northern Railway.....		7,713,667	3,085,455
Northern Pacific Railway.....		8,451,060	3,380,630
Oregon-Washington Railroad & Navigation Company.....		6,531,976	2,612,780
Pullman Company (Equipment only).....		34,704	13,882
Spokane International Railway.....		500,000	200,000
Spokane, Portland & Seattle Railway.....		3,372,232	1,348,948
Totals.....		\$28,634,689	\$11,453,555
33. STEVENS	38.00		
Great Northern Railway.....		\$4,263,373	\$1,630,023
Totals.....		\$4,263,373	\$1,630,023

Schedule "C"—Table IV.—Concluded.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
34. THERSTON	39.00		
Chicago, Milwaukee & St. Paul Railway.....		\$1,272,250	\$496,178
Great Northern Railway.....		240,014	83,005
Northern Pacific Railway.....		5,592,779	2,181,153
Oregon-Washington Railroad & Navigation Company.....		782,837	305,807
Pullman Company (Equipment only).....		41,396	16,144
Totals.....		\$7,929,275	\$3,092,417
35. WAHKIAKUM	40.00		
36. WALLA WALLA	39.00		
Northern Pacific Railway.....		\$4,283,898	\$1,670,718
Oregon-Washington Railroad & Navigation Company.....		10,116,757	3,945,535
Pullman Company (Equipment only).....		32,639	12,729
Totals.....		\$14,433,294	\$5,628,982
37. WHATCOM	40.00		
Chicago, Milwaukee & St. Paul Railway.....		\$1,389,518	\$555,808
Great Northern Railway.....		3,318,968	1,327,587
Northern Pacific Railway.....		3,743,448	1,497,380
Totals.....		\$8,451,934	\$3,380,775
38. WHITMAN	37.00		
Chicago, Milwaukee & St. Paul Railway.....		\$5,105,408	\$1,899,001
Northern Pacific Railway.....		3,740,974	1,384,180
Oregon-Washington Railroad & Navigation Company.....		13,791,579	5,102,885
Pullman Company (Equipment only).....		5,850	2,165
Spokane, Portland & Seattle Railway.....		806,239	331,608
Washington, Idaho & Montana Railway.....		110,706	40,961
Totals.....		\$28,650,756	\$9,750,780
39. YAKIMA	44.00		
Chicago, Milwaukee & St. Paul Railway.....		\$108,461	\$74,123
Northern Pacific Railway.....		9,250,107	4,070,047
Oregon-Washington Railroad & Navigation Company.....		1,717,477	755,680
Pullman Company (Equipment only).....		18,455	8,120
Totals.....		\$11,154,500	\$4,907,980
GRAND TOTALS		\$337,651,963	\$136,165,576

SCHEDULE "C"—Table V.—RECAPITULATION OF STEAM RAILROADS—VALUATION BY RAILROADS

NAME OF ROAD	REAL PROPERTY		PERSONAL PROPERTY		TOTAL VALUATION	
	Right-of-Way and Tracks		Equipment and Rolling Stock		Real and Personal Property	
	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1 Blakeley Railroad.....	\$76,975	\$31,560	\$1,200	\$492	\$78,175	\$32,052
2 Chicago, Milwaukee & St. Paul Railroad.....	40,405,302	16,470,739	6,235,486	2,555,543	46,640,788	19,026,287
3 Coville, Chiballa & Cascade Railway.....	139,125	50,085	30,000	10,900	169,125	60,985
4 Great Northern Railway.....	62,474,625	25,207,056	8,014,630	3,242,941	70,489,255	28,449,997
5 Marysville & Arlington Railway.....	121,635	49,870	14,000	5,740	135,635	55,610
6 Newaukum Valley Railroad Company.....	51,607	29,839	10,800	3,868	62,407	33,707
7 Northern Pacific Railway.....	105,777,760	43,373,517	20,677,940	8,404,860	126,455,700	51,943,407
8 Oregon Trunk Railway.....	121,120	46,025	4,330	1,646	125,450	47,671
9 Oregon-Washington Railroad & Navigation Company.....	47,014,560	18,230,499	3,759,940	1,475,476	50,774,500	19,706,975
10 Pacific Coast Railroad.....	2,839,514	1,334,713	290,186	122,287	3,100,000	1,457,000
11 Puget Sound & Puget Sound Railway Company.....	106,480	68,261	129,800	53,013	236,280	121,274
12 Puget Sound & Baker River Railway.....	291,768	122,542	22,800	9,576	314,568	132,118
13 Pullman Company (Equipment only).....	150,000	52,501	15,000	5,249	165,000	57,750
14 Spokane & British Columbia Railway.....	139,620	58,640	577,410	235,666	717,030	295,666
15 Spokane International Railway.....	448,500	179,400	12,700	5,334	461,200	184,734
16 Spokane, Portland & Seattle Railway.....	35,751,361	13,928,790	51,500	20,600	35,802,861	14,050,778
17 Washington, Idaho & Montana Railway.....	84,706	31,341	1,596,470	631,988	1,681,176	643,329
18 Washington Western Railway.....	84,566	34,672	26,000	9,620	110,566	44,292
19 Waterville Railway.....	27,054	10,290	7,250	2,972	34,304	13,262
20 Totals.....	\$286,196,475	\$119,314,830	\$41,454,983	\$16,860,746	\$337,651,363	\$136,165,576

**SCHEDULE "C"—Table VI.—RECAPITULATION OF ELECTRIC RAILWAYS—
VALUATION BY COUNTIES.**

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
ASOTIN	38.00		
Lewiston-Clarkston Transit Company.....		\$20,000	\$7,600
CLARKE	34.00		
North Coast Power Company.....		\$178,070	\$60,544
GRAYS HARBOR	41.00		
Grays Harbor Railway & Light Company.....		\$1,060,735	\$484,901
KING	47.00		
Pacific Northwest Traction Company.....		\$355,320	\$167,001
Puget Sound Electric Company.....		1,565,080	735,588
Seattle & Rainier Valley Railway Company.....		997,500	468,825
Totals.....		\$2,917,900	\$1,371,414
LEWIS	36.00		
North Coast Power Company.....		\$168,720	\$60,739
PACIFIC	41.00		
Willapa Electric Company.....		\$88,000	\$36,060
PIERCE	43.00		
Pacific Traction Company.....		\$275,000	\$118,250
Puget Sound Electric Company.....		754,920	324,616
Tacoma Railway & Power Company.....		3,045,000	1,309,350
Totals.....		\$4,074,920	\$1,752,216
SKAGIT	35.00		
Pacific Northwest Traction Company.....		\$367,490	\$308,622
SNOHOMISH	41.00		
Puget Sound International Railway & Power Company..		\$1,175,100	\$481,791
Pacific Northwest Traction Company.....		764,800	313,568
Totals.....		\$1,939,900	\$795,359
SPOKANE	40.00		
Inland Empire Railroad Company.....		\$503,800	\$201,520
Spokane & Eastern Railway & Power Company.....		3,604,300	1,441,720
Washington Water Power Company.....		2,675,510	1,070,204
Totals.....		\$6,783,610	\$2,713,444
THURSTON	39.50		
Olympia Light & Power Company.....		\$365,000	\$142,350
WALLA WALLA	39.00		
Walla Walla Valley Railway Company.....		\$245,300	\$96,667

Schedule "C"—Table VI.—Concluded.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
WHATCOM	40.00		
Pacific Northwest Traction Company.....		\$812,890	\$125,156
Puget Sound Traction, Light & Power Company.....		1,664,000	665,600
Totals.....		\$1,976,890	\$790,756
WHITMAN	37.00		
Inland Empire Railroad Company.....		\$690,970	\$329,659
YAKIMA	44.00		
Yakima Valley Transportation Company.....		\$400,640	\$176,251
GRAND TOTALS.....		\$21,978,145	\$9,070,632

SCHEDULE "C"—Table VII.—TELEGRAPH COMPANIES.

COUNTIES	Assessed ratio to actual value (Pct.)	WESTERN UNION TELEGRAPH COMPANY				POSTAL TELEGRAPH-CABLE COMPANY				TELEGRAPH COMPANIES			
		Wire mileage	Actual value	Equalized value		Wire mileage	Actual value	Equalized value		Wire mileage	Actual value	Equalized value	
1 Adams.....	40.00	411.92	\$32,906	\$13,198		130.00	\$10,360	\$4,104		591.92	\$43,256	\$17,302	1
2 Asotin.....	38.00												2
3 Benton.....	40.00	219.75	217,602	7,041						219.75	17,602	7,041	3
4 Chelan.....	45.00	64.29	5,161	2,313						64.29	5,161	2,313	4
5 Clallam.....	44.00	71.90	5,760	2,534						71.90	5,760	2,534	5
6 Clarke.....	34.00												6
7 Columbia.....	33.00	247.92	19,869	6,553						247.92	19,869	6,553	7
8 Cowlitz.....	43.00	248.29	19,868	8,562		168.00	9,576	4,118		416.29	29,464	12,070	8
9 Douglas.....	38.00	14.21	1,139	433						14.21	1,139	433	9
10 Ferry.....	42.00												10
11 Franklin.....	40.00	835.95	26,911	10,784						335.95	26,911	10,784	11
12 Garfield.....	32.00	30.68	2,459	787						30.68	2,459	787	12
13 Grant.....	35.00	87.77	7,031	2,461		156.00	8,892	3,112		243.77	15,923	5,573	13
14 Grays Harbor.....	41.00	140.15	11,226	4,608						140.15	11,226	4,608	14
15 Island.....	46.00												15
16 Jefferson.....	42.00	80.24	6,428	2,700						80.24	6,428	2,700	16
17 King.....	47.00	915.99	73,372	34,485		452.62	25,799	12,126		1,368.61	99,171	46,611	17
18 Kitsap.....	44.00	50.80	4,070	1,791						50.80	4,070	1,791	18
19 Kittitas.....	41.00	370.40	29,669	12,164		288.00	16,416	6,731		658.40	46,086	19,966	19
20 Klickitat.....	39.00												20
21 Lewis.....	36.00	233.05	23,474	8,451		166.00	9,576	3,447		461.05	33,050	11,686	21
22 Lincoln.....	53.00	215.08	17,229	6,547		42.00	2,394	910		257.08	19,623	7,457	22
23 Mason.....	41.00												23
24 Okanogan.....	41.00												24
25 Pacific.....	41.00	33.26	2,665	1,093						33.26	2,665	1,093	25
26 Pend Oreille.....	40.00	38.18	2,259	908						38.18	2,259	908	26
27 Pierce.....	43.00	545.86	45,724	19,801		292.90	17,094	7,350		845.78	60,818	26,151	27
28 San Juan.....	39.00												28
29 Skagit.....	35.00	220.83	17,600	6,192		118.00	6,726	2,354		338.83	24,416	8,546	29
30 Skamania.....	40.00												30
31 Snohomish.....	41.00	362.72	29,055	11,913		201.75	11,500	4,715		564.47	40,556	16,625	31
32 Spokane.....	40.00	980.03	75,501	31,400		146.00	8,265	3,306		1,125.03	86,766	34,706	32
33 Stevens.....	38.00												33
34 Thurston.....	39.00	301.07	24,117	9,406		140.00	7,980	3,112		441.07	32,097	12,518	34
35 Waiilatup.....	40.00												35
36 Walla Walla.....	38.00	570.48	45,696	17,821						570.48	45,696	17,821	36
37 Whatcom.....	40.00	109.40	8,764	3,506		146.80	9,292	3,313		254.70	17,048	6,819	37
38 Whitman.....	37.00	1,063.07	83,396	33,396						1,063.07	87,556	32,866	38
39 Yakima.....	44.00	296.27	23,652	10,407		75.00	4,275	1,881		370.27	27,927	12,288	39
Totals.....		8,338.56	\$687,942	\$263,220		2,579.57	\$147,035	\$60,579		10,918.13	\$514,977	\$239,759	

SCHEDULE "C"—Table III.—STREET RAILWAYS.

NAME OF ROAD	COUNTY	Assessed ratio to actual value (Pct.)	OPERATING PROPERTY ASSESSED AS PERSONAL PROPERTY	
			Actual value	Equalized value
Grays Harbor Railway and Light Company	Grays Harbor...	41.00	\$1,000,735	\$434,901
Lewiston-Clarkston Transit Company.....	Asotin.....	38.00	20,000	7,600
Olympia Light and Power Company.....	Thurston.....	39.00	365,000	142,350
Pacific Traction Company.....	Pierce.....	43.00	275,000	118,250
Puget Sound International Railway and Power Company.....	Snohomish.....	41.00	1,175,100	481,791
Puget Sound Traction Light and Power Company.....	Whatcom.....	40.00	1,064,000	665,600
Seattle and Rainier Valley Railway Co.....	King.....	47.00	997,500	468,385
Tacoma Railway and Power Company.....	Pierce.....	43.00	3,045,000	1,309,350
Willapa Electric Company.....	Pacific.....	41.00	88,000	36,080
Totals.....	.....	.....	\$8,600,335	\$3,664,747

SCHEDULE "C"—Table IV.—RECAPITULATION OF STEAM RAILROADS—
VALUATION BY COUNTIES.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
1. ADAMS	40.00		
Chicago, Milwaukee & St. Paul Railway.....		\$7,160,628	\$2,864,251
Northern Pacific Railway.....		6,561,066	2,620,425
Oregon-Washington Railroad & Navigation Company.....		4,006,316	1,602,525
Pullman Company (Equipment only).....		39,777	15,911
Spokane, Portland & Seattle Railway.....		4,164,944	1,665,978
Totals.....		\$21,922,731	\$8,709,092
2. ASOTIN	38.00		
3. BENTON	40.00		
Chicago, Milwaukee & St. Paul Railway.....		\$482,632	\$193,053
Northern Pacific Railway.....		4,891,214	1,956,486
Oregon-Washington Railroad & Navigation Company.....		1,794,097	717,635
Pullman Company (Equipment only).....		22,340	8,938
Spokane, Portland & Seattle Railway.....		6,236,039	2,514,416
Totals.....		\$13,476,312	\$5,390,528
4. CHELAN	45.00		
Great Northern Railway.....		\$8,775,134	\$3,948,810
Pullman Company (Equipment only).....		2,441	1,098
Totals.....		\$8,777,575	\$3,949,908
5. CLALLAM	44.00		
Chicago, Milwaukee & St. Paul Railway.....		\$1,080,605	\$475,467
Totals.....		\$1,080,605	\$475,467
6. CLARKE	34.00		
Great Northern Railway.....		\$203,387	\$86,152
Northern Pacific Railway.....		3,147,841	1,070,066
Oregon-Washington Railroad & Navigation Company.....		122,866	41,776
Pullman Company (Equipment only).....		30,666	10,425
Spokane, Portland & Seattle Railway.....		2,565,530	872,290
Totals.....		\$6,069,792	\$2,063,730
7. COLUMBIA	35.00		
Northern Pacific Railway.....		\$303,049	\$100,006
Oregon-Washington Railroad & Navigation Company.....		3,365,768	1,110,704
Pullman Company (Equipment only).....		241	80
Totals.....		\$3,669,058	\$1,210,790
8. COWLITZ	43.00		
Great Northern Railway.....		\$460,451	\$197,094
Northern Pacific Railway.....		5,239,610	2,253,633
Oregon-Washington Railroad & Navigation Company.....		255,043	109,609
Pullman Company (Equipment only).....		59,691	25,667
Totals.....		\$6,014,795	\$2,586,363

Schedule "C"—Table IV.—Continued.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
9. DOUGLAS	38.00		
Great Northern Railway		\$3,865,264	\$1,278,800
Pullman Company (Equipment only)		573	218
Waterville Railway		35,000	13,300
Totals		\$3,400,837	\$1,292,318
10. FERRY	42.00		
Great Northern Railway		\$2,074,497	\$871,239
Spokane & British Columbia Railway		152,320	63,974
Totals		\$2,226,817	\$935,233
11. FRANKLIN	40.00		
Northern Pacific Railway		\$6,399,136	\$2,559,654
Oregon-Washington Railroad & Navigation Company		1,408,043	563,217
Pullman Company (Equipment only)		25,252	10,101
Spokane, Portland & Seattle Railway		5,685,645	2,274,258
Totals		\$13,518,076	\$5,407,230
12. GARFIELD	32.00		
Oregon-Washington Railroad & Navigation Company		\$586,549	\$187,696
Totals		\$586,549	\$187,696
13. GRANT	35.00		
Chicago, Milwaukee & St. Paul Railway		\$3,681,276	\$1,298,447
Great Northern Railway		6,009,427	2,103,299
Northern Pacific Railway		2,622,546	917,891
Pullman Company (Equipment only)		2,158	755
Totals		\$12,315,407	\$4,319,392
14. GRAYS HARBOR	41.00		
Chicago, Milwaukee & St. Paul Railway		\$199,230	\$81,666
Northern Pacific Railway		3,564,485	1,461,439
Oregon-Washington Railroad & Navigation Company		2,100,184	861,076
Pullman Company (Equipment only)		11,786	4,832
Totals		\$5,875,685	\$2,409,033
15. ISLAND	46.00		
16. JEFFERSON	42.00		
Chicago, Milwaukee & St. Paul Railway		\$193,506	\$81,273
Port Townsend & Puget Sound Railway Company		314,566	132,118
Totals		\$508,072	\$213,391
17. KING	47.00		
Chicago, Milwaukee & St. Paul Railway		\$6,875,480	\$3,231,475
Great Northern Railway		6,241,098	2,933,316
Northern Pacific Railway		17,569,841	8,257,825
Oregon-Washington Railroad & Navigation Company		1,669,030	779,745
Pacific Coast Railway		3,100,000	1,457,000
Pullman Company (Equipment only)		70,931	33,338
Totals		\$35,516,389	\$16,662,699

Schedule "C"—Table IV.—Continued.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
18. KITSAP	44.00		
Chicago, Milwaukee & St. Paul Railway.....		\$64,301	\$28,298
Totals.....		\$64,301	\$28,298
19. KITTITAS	41.00		
Chicago, Milwaukee & St. Paul Railway.....		\$8,050,638	\$3,300,762
Northern Pacific Railway.....		8,790,104	3,569,843
Pullman Company (Equipment only).....		38,963	15,975
Totals.....		\$16,839,705	\$6,916,580
20. KLINKITAT	38.00		
Oregon Trunk Railway.....		\$125,450	\$47,071
Pullman Company (Equipment only).....		17,063	6,484
Spokane, Portland & Seattle Railway.....		10,179,225	3,868,106
Totals.....		\$10,321,739	\$3,922,261
21. LEWIS	36.00		
Chicago, Milwaukee & St. Paul Railway.....		\$1,070,920	\$385,531
Cowlitz, Chehalis & Cascade Railway.....		160,125	60,865
Great Northern Railway.....		360,139	132,800
Newaukum Valley Railroad.....		92,297	33,227
Northern Pacific Railway.....		5,570,821	2,005,496
Oregon-Washington Railroad & Navigation Company.....		474,294	170,746
Pullman Company (Equipment only).....		43,046	15,497
Totals.....		\$7,789,642	\$2,804,272
22. LINCOLN	38.00		
Chicago, Milwaukee & St. Paul Railway.....		\$64,775	\$24,614
Great Northern Railway.....		6,586,592	2,502,522
Northern Pacific Railway.....		4,578,012	1,737,747
Oregon-Washington Railroad & Navigation Company.....		642,007	243,963
Pullman Company (Equipment only).....		9,344	3,551
Spokane, Portland & Seattle Railway.....		197,623	75,097
Totals.....		\$12,072,353	\$4,587,497
23. MASON	41.00		
Blakely Railroad		\$78,175	\$32,052
Northern Pacific Railway.....		24,481	10,067
Peninsular Railway		295,790	121,274
Totals.....		\$398,446	\$163,363
24. OKANOGAN	41.00		
Great Northern Railway.....		\$3,970,821	\$1,628,037
Totals.....		\$3,970,821	\$1,628,037
25. PACIFIC	41.00		
Chicago, Milwaukee & St. Paul Railway.....		\$509,614	\$208,943
Northern Pacific Railway.....		1,120,326	459,334
Oregon-Washington Railroad & Navigation Company.....		772,440	316,700
Totals.....		\$2,402,380	\$984,977

Schedule "C"—Table IV.—Continued.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
26. PEND OREILLE	40.00		
Chicago, Milwaukee & St. Paul Railway		\$2,122,784	\$849,063
Great Northern Railway		1,517,235	606,914
Pullman Company (Equipment only)		577	231
Totals		\$3,640,596	\$1,456,208
27. PIERCE	43.00		
Chicago, Milwaukee & St. Paul Railway		\$4,379,318	\$1,883,107
Great Northern Railway		478,122	205,593
Northern Pacific Railway		10,608,657	4,559,572
Oregon-Washington Railroad & Navigation Company		647,245	278,315
Pullman Company (Equipment only)		56,633	24,352
Totals		\$16,164,975	\$6,950,909
28. SAN JUAN	39.00		
29. SKAGIT	35.00		
Great Northern Railway		\$4,426,652	\$1,549,328
Northern Pacific Railway		3,113,638	1,099,773
Puget Sound & Baker River Railway		165,000	57,750
Totals		\$7,705,290	\$2,696,851
30. SKAMANIA	40.00		
Pullman Company (Equipment only)		\$10,854	\$4,346
Spokane, Portland & Seattle Railway		4,000,354	1,600,142
Totals		\$4,011,218	\$1,604,488
31. SNOHOMISH	41.00		
Chicago, Milwaukee & St. Paul Railway		\$738,514	\$302,791
Great Northern Railway		10,476,344	4,295,301
Marysville & Arlington Railway		135,635	55,610
Northern Pacific Railway		7,319,113	3,000,837
Pullman Company (Equipment only)		2,020	838
Washington Western Railway		91,815	37,644
Totals		\$18,763,441	\$7,693,011
32. SPOKANE	40.00		
Chicago, Milwaukee & St. Paul Railway		\$2,030,960	\$812,391
Great Northern Railway		7,713,667	3,065,475
Northern Pacific Railway		8,451,060	3,380,424
Oregon-Washington Railroad & Navigation Company		6,531,976	2,612,780
Pullman Company (Equipment only)		34,704	13,883
Spokane International Railway		500,000	200,000
Spokane, Portland & Seattle Railway		3,372,232	1,348,903
Totals		\$28,634,639	\$11,453,855
33. STEVENS	38.00		
Great Northern Railway		\$4,263,373	\$1,620,062
Totals		\$4,263,373	\$1,620,062

Schedule "C"—Table IV.—Concluded.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
34. THURSTON	39.00		
Chicago, Milwaukee & St. Paul Railway.....		\$1,272,250	\$496,178
Great Northern Railway.....		240,014	93,605
Northern Pacific Railway.....		5,562,778	2,181,183
Oregon-Washington Railroad & Navigation Company.....		782,887	306,807
Pullman Company (Equipment only).....		41,386	16,144
Totals		\$7,929,275	\$3,092,417
35. WAHKIAKUM	40.00		
36. WALLA WALLA	39.00		
Northern Pacific Railway.....		\$4,238,808	\$1,670,718
Oregon-Washington Railroad & Navigation Company.....		10,116,757	3,945,535
Pullman Company (Equipment only).....		32,639	12,729
Totals		\$14,433,299	\$5,628,982
37. WHATCOM	40.00		
Chicago, Milwaukee & St. Paul Railway.....		\$1,389,518	\$555,808
Great Northern Railway.....		3,318,968	1,327,587
Northern Pacific Railway.....		3,745,448	1,497,380
Totals		\$8,451,934	\$3,380,775
38. WHITMAN	37.00		
Chicago, Milwaukee & St. Paul Railway.....		\$5,105,408	\$1,889,001
Northern Pacific Railway.....		3,740,974	1,384,160
Oregon-Washington Railroad & Navigation Company.....		13,791,579	5,102,585
Pullman Company (Equipment only).....		5,850	2,166
Spokane, Portland & Seattle Railway.....		896,239	331,609
Washington, Idaho & Montana Railway.....		110,706	40,961
Totals		\$23,650,756	\$8,750,780
39. YAKIMA	44.00		
Chicago, Milwaukee & St. Paul Railway.....		\$108,461	\$74,123
Northern Pacific Railway.....		9,250,107	4,070,047
Oregon-Washington Railroad & Navigation Company.....		1,717,477	756,690
Pullman Company (Equipment only).....		18,455	8,120
Totals		\$11,154,500	\$4,907,980
GRAND TOTALS		\$337,651,363	\$136,165,576

SCHEDULE "C"—Table V.—RECAPITULATION OF STEAM RAILROADS—VALUATION BY RAILROADS

NAME OF ROAD	REAL PROPERTY Right-of-Way and Tracks		PERSONAL PROPERTY Equipment and Rolling Stock		TOTAL VALUATION Real and Personal Property	
	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1 Blakeley Railroad.....	\$76,975	\$31,560	\$1,200	\$402	\$78,175	\$32,952
2 Chicago, Milwaukee & St. Paul Railroad.....	40,405,302	16,470,739	6,235,438	2,555,543	46,640,739	19,026,287
3 Cowitz, Chehalis & Cascade Railway.....	30,122	50,063	30,100	10,500	109,122	60,563
4 Great Northern Railway.....	62,474,625	25,207,053	8,014,630	3,242,941	70,489,255	28,449,997
5 Marysville & Arlington Railway.....	121,635	49,870	14,000	5,740	135,635	55,610
6 Northern Valley Railroad Company.....	81,497	29,539	10,800	3,468	92,297	33,227
7 Northern Pacific Railroad.....	105,777,760	43,378,517	20,677,940	8,464,890	126,455,700	51,843,407
8 Oregon Trunk Railway.....	121,120	46,025	4,330	1,046	125,450	47,071
9 Oregon-Washington Railroad & Navigation Company.....	47,014,560	18,230,499	3,759,940	1,475,476	50,774,500	19,705,975
10 Pacific Coast Railroad.....	2,839,814	1,334,713	260,186	122,257	3,100,000	1,457,000
11 Puget Sound & Baker River Railway.....	106,400	63,261	129,300	53,013	235,700	121,274
12 Puget Sound & Puget Sound Railway Company.....	291,766	122,542	22,900	9,576	314,666	132,118
13 Pullman Company (Equipment only).....	130,000	52,501	15,000	5,249	145,000	57,750
14 Spokane & British Columbia Railway.....	139,620	56,640	577,410	236,666	677,030	295,666
15 Spokane International Railway.....	448,500	179,400	12,700	5,334	461,200	184,734
16 Spokane, Portland & Seattle Railway.....	35,751,361	18,925,790	51,500	20,600	35,802,861	18,946,390
17 Washington, Idaho & Montana Railway.....	84,706	31,341	1,596,470	631,968	1,681,176	663,309
18 Washington, Western Railway.....	84,565	34,672	26,000	9,620	110,565	44,292
19 Waterville Railway.....	27,054	10,290	7,250	2,972	34,304	13,262
Totals.....	\$236,196,475	\$119,314,830	\$41,454,983	\$16,850,746	\$277,651,358	\$136,165,576

**SCHEDULE "C"—Table VI.—RECAPITULATION OF ELECTRIC RAILWAYS—
VALUATION BY COUNTIES.**

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
ASOTIN	38.00		
Lewiston-Clarkston Transit Company.....		\$20,000	\$7,600
CLARKE	34.00		
North Coast Power Company.....		\$178,070	\$60,544
GRAYS HARBOR	41.00		
Grays Harbor Railway & Light Company.....		\$1,060,785	\$484,901
KING	47.00		
Pacific Northwest Traction Company.....		\$355,320	\$167,001
Puget Sound Electric Company.....		1,565,080	735,598
Seattle & Rainier Valley Railway Company.....		997,500	469,825
Totals.....		\$2,917,900	\$1,371,414
LEWIS	36.00		
North Coast Power Company.....		\$168,720	\$60,739
PACIFIC	41.00		
Willapa Electric Company.....		\$68,000	\$36,060
PIERCE	43.00		
Pacific Traction Company.....		\$275,000	\$118,250
Puget Sound Electric Company.....		754,920	324,616
Tacoma Railway & Power Company.....		3,045,000	1,309,350
Totals.....		\$4,074,920	\$1,752,216
SKAGIT	35.00		
Pacific Northwest Traction Company.....		\$367,490	\$303,622
SNOHOMISH	41.00		
Puget Sound International Railway & Power Company..		\$1,175,100	\$481,791
Pacific Northwest Traction Company.....		764,800	313,568
Totals.....		\$1,939,900	\$795,359
SPOKANE	40.00		
Inland Empire Railroad Company.....		\$503,800	\$201,520
Spokane & Eastern Railway & Power Company.....		3,604,300	1,441,720
Washington Water Power Company.....		2,675,510	1,070,204
Totals.....		\$6,783,610	\$2,713,444
THURSTON	39.00		
Olympia Light & Power Company.....		\$365,000	\$142,350
WALLA WALLA	39.00		
Walla Walla Valley Railway Company.....		\$245,300	\$95,667

Schedule "C"—Table VI.—Concluded.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
WHATCOM	40.00		
Pacific Northwest Traction Company.....		\$312,800	\$125,156
Puget Sound Traction, Light & Power Company.....		1,084,000	666,600
Totals.....		\$1,976,800	\$790,756
WHITMAN	37.00		
Inland Empire Railroad Company.....		\$890,970	\$329,659
YAKIMA	44.00		
Yakima Valley Transportation Company.....		\$400,640	\$176,281
GRAND TOTALS.....		\$21,978,145	\$9,070,632

SCHEDULE "C"—Table VII.—TELEGRAPH COMPANIES.

COUNTIES	Assessed ratio to actual value (Pct.)	WESTERN UNION TELEGRAPH COMPANY				POSTAL TELEGRAPH-CABLE COMPANY				TOTAL TELEGRAPH COMPANIES			
		Wire mileage	Actual value	Equalized value	Wire mileage	Actual value	Equalized value	Wire mileage	Actual value	Equalized value	Wire mileage	Actual value	Equalized value
1 Adams.....	40.00	411.92	\$32,966	\$13,136	130.00	\$10,260	\$4,104	501.92	\$43,256	\$17,302	1		
2 Asotin.....	38.00										2		
3 Benton.....	40.00	219.75	217,602	7,041				219.75	17,602	7,041	3		
4 Bellingham.....	45.00	64.29	5,151	2,319				64.29	5,151	2,319	4		
5 Blythe.....	44.00	71.90	5,780	2,534				71.90	5,780	2,534	5		
6 Clark.....	34.00										6		
7 Columbia.....	43.00	247.92	19,859	6,553				247.92	19,859	6,553	7		
8 Cowlitz.....	43.00	248.29	19,888	8,552	168.00	9,576	4,118	416.29	29,464	12,670	8		
9 Douglas.....	38.00	14.21	1,139	433				14.21	1,139	433	9		
10 Ferry.....	42.00										10		
11 Franklin.....	40.00	335.05	26,911	10,764				335.05	26,911	10,764	11		
12 Garfield.....	32.00	30.68	2,459	787				30.68	2,459	787	12		
13 Grant.....	35.00	87.77	7,031	2,401	156.00	8,892	3,112	243.77	15,923	5,573	13		
14 Grays Harbor.....	41.00	140.15	11,225	4,008				140.15	11,225	4,008	14		
15 Island.....	46.00										15		
16 Jefferson.....	42.00	80.24	6,428	2,700				80.24	6,428	2,700	16		
17 King.....	47.00	915.99	73,372	34,485	452.62	25,799	12,126	1,368.61	99,171	46,611	17		
18 Kittitas.....	44.00	50.80	4,070	1,791				50.80	4,070	1,791	18		
19 Kittitas.....	41.00	370.40	29,669	12,164	288.00	16,416	6,731	658.40	46,085	18,896	19		
20 Klickitat.....	38.00										20		
21 Lewis.....	36.00	238.05	23,474	8,451	168.00	9,576	3,447	406.05	33,050	11,898	21		
22 Lincoln.....	38.00	215.08	17,229	6,547	42.00	2,384	910	257.08	19,623	7,457	22		
23 Mason.....	41.00										23		
24 Okanogan.....	41.00										24		
25 Pacific.....	41.00	33.26	2,665	1,063				33.26	2,665	1,063	25		
26 Pend Oreille.....	32.18	2,253	903					2,253	903		26		
27 Pierce.....	43.00	545.86	43,724	18,801	299.90	17,094	7,350	845.76	60,818	26,151	27		
28 San Juan.....	39.00										28		
29 Skagit.....	35.00	220.83	17,600	6,192	118.00	6,796	2,354	338.83	24,416	8,546	29		
30 Skamania.....	40.00										30		
31 Snohomish.....	41.00	392.72	29,055	11,913	201.75	11,500	4,715	594.47	40,555	16,628	31		
32 Spokane.....	40.00	980.03	78,501	31,400	145.00	8,235	3,396	1,125.03	86,786	34,706	32		
33 Stevens.....	38.00										33		
34 Thurston.....	30.00	301.07	24,117	9,406	140.00	7,980	3,112	441.07	32,097	12,518	34		
35 Wankarem.....	40.00										35		
36 Walla Walla.....	39.00	570.48	45,606	17,521				570.48	45,606	17,521	36		
37 Whatcom.....	40.00	109.40	8,506	3,106	145.30	8,282	3,313	254.70	17,046	6,819	37		
38 Whitman.....	37.00	1,098.07	87,556	32,396				1,098.07	87,556	32,396	38		
39 Yakima.....	44.00	256.27	23,652	10,407	75.00	4,275	1,881	370.27	27,927	12,288	39		
Totals.....		8,338.56	\$667,942	\$266,220	2,579.57	\$147,036	\$60,579	10,918.13	\$814,977	\$329,759			

SCHEDULE "D"—Abstract Showing Total Assessment of All Taxable Property in the State of Washington for the Year 1921.

COUNTIES	Aggregate value of taxable personal property (exclusive of steam railroads, electric railways and telegraph lines) as equalized by county boards	Aggregate value of real property (exclusive of steam railroads, electric railways and telegraph lines) as equalized by county boards	Aggregate value of real and personal property (exclusive of steam railroads, electric railways and telegraph lines) by county boards	Assessed ratio to actual value (Pct.)	Actual value of real and personal property (exclusive of steam railroads, electric railways and telegraph lines)
1 Adams.....	\$2,152,609	\$14,429,725	\$16,582,334	40.0	\$41,455,800
2 Asotin.....	755,295	4,238,185	5,003,480	38.0	13,408,886
3 Benton.....	1,670,255	7,406,620	9,076,875	40.0	22,692,187
4 Chelan.....	3,703,750	14,809,831	18,513,581	44.0	41,141,402
5 Clallam.....	2,352,984	12,803,834	15,046,818	45.0	34,197,345
6 Clatsop.....	2,872,270	12,771,190	15,643,460	34.0	46,010,176
7 Columbia.....	1,694,182	6,665,630	8,359,812	33.0	24,938,524
8 Cowlitz.....	1,432,682	13,700,078	15,132,760	43.0	35,193,163
9 Douglas.....	1,584,940	10,730,440	12,315,380	38.0	32,566,626
10 Ferry.....	544,378	2,021,940	2,566,318	42.0	6,110,281
11 Franklin.....	1,234,910	4,762,314	6,027,224	40.0	15,068,060
12 Garfield.....	1,621,224	4,450,015	6,071,239	32.0	18,972,622
13 Grant.....	1,154,775	8,462,306	9,617,081	35.0	27,477,629
14 Grays Harbor.....	8,060,775	29,706,320	34,769,095	41.0	84,778,280
15 Island.....	403,187	2,704,712	3,107,899	46.0	6,756,302
16 Jefferson.....	841,651	6,046,708	6,888,449	42.0	16,401,069
17 King.....	56,385,212	230,835,332	286,718,544	47.0	610,089,455
18 Kitsap.....	1,371,686	9,331,489	10,303,125	44.0	23,416,193
19 Kittitas.....	2,722,740	12,539,003	15,261,743	41.0	37,223,763
20 Klickitat.....	2,178,771	9,261,300	11,440,071	38.0	30,106,450
21 Lewis.....	3,906,468	18,585,101	22,551,569	36.0	62,643,247
22 Lincoln.....	4,183,011	20,702,494	24,885,505	38.0	65,488,171
23 Mason.....	756,065	4,785,599	5,541,604	41.0	13,516,327
24 Okanogan.....	2,173,840	8,234,960	10,408,800	41.0	25,387,317
25 Pacific.....	2,595,044	11,662,330	14,157,374	41.0	34,530,668
26 Pend Oreille.....	1,575,180	3,655,205	5,230,385	40.0	13,075,913
27 Pierce.....	21,307,046	64,846,548	86,153,594	43.0	200,687,521
28 San Juan.....	394,232	1,272,725	1,666,957	39.0	4,274,249
29 Skagit.....	3,423,207	16,468,525	19,891,732	35.0	56,833,520
30 Skamania.....	483,863	2,948,445	3,432,309	40.0	8,590,778
31 Snohomish.....	9,110,895	26,558,595	35,669,490	41.0	87,730,244
32 Spokane.....	26,242,201	79,337,020	105,499,221	40.0	263,748,053
33 Stevens.....	2,623,276	10,293,010	12,906,286	38.0	33,963,911
34 Thurston.....	2,538,705	9,107,853	11,646,558	39.0	31,401,431
35 Wankarem.....	307,510	1,894,730	2,262,260	40.0	5,665,660
36 Walla Walla.....	6,854,689	27,232,665	34,077,354	39.0	87,377,908
37 Whitcom.....	6,967,039	22,652,332	29,619,371	40.0	74,023,428
38 Whitman.....	7,340,741	29,067,070	36,407,811	37.0	126,423,188
39 Yakima.....	10,266,420	35,360,330	45,615,750	44.0	103,672,159
Totals.....	\$207,996,172	\$619,182,459	\$1,027,108,631	41.66	\$2,466,967,110

Schedule "D"—Concluded.

COUNTIES	ACTUAL VALUE AS DETERMINED BY STATE BOARD OF EQUALIZATION				Aggregate actual value of real and personal, in- cluding steam rail- roads, electric railways and telegraph lines	Aggregate value of all taxable property, real and personal, in- clud'g steam rail- roads, electric railways and telegraph lines, as equalized by state board of equalization
	Steam railroads	Electric railways	Telegraph lines	Total steam rail- roads, electric railways and telegraph lines		
1 Adams.....	\$21,922,751		\$43,256	\$21,965,987	\$68,431,847	\$98,416,164
2 Asotin.....	13,476,312	\$20,000		20,000	12,438,216	5,501,268
3 Benton.....	8,777,575		17,602	13,468,914	36,186,101	15,072,061
4 Cheban.....	1,080,606		6,151	8,782,736	49,624,126	20,794,188
5 Chiam.....	6,089,792		5,760	1,068,366	33,283,710	14,686,208
6 Clarke.....	3,689,058	178,070		6,247,862	52,283,038	21,768,367
7 Columba.....	6,014,756		19,859	3,688,917	28,687,741	11,923,869
8 Cowlitz.....	3,400,887	29,464		6,044,269	17,178,013	17,178,013
9 Douglas.....	2,226,817		1,189	3,401,976	38,968,502	14,977,368
10 Ferry.....	13,518,076		26,911	13,544,987	8,337,068	8,337,068
11 Franklin.....	586,549		2,459	589,008	28,613,047	11,917,769
12 Garfield.....	12,315,407		15,923	12,331,330	19,561,680	8,147,716
13 Grant.....	5,875,655	1,000,735	11,226	6,947,646	39,908,969	16,581,037
14 Grays Harbor.....					91,725,026	38,305,243
15 Island.....	508,072		6,428	514,500	6,765,302	2,814,103
16 Jefferson.....	35,516,380		99,171	35,533,451	16,915,569	7,045,592
17 King.....	64,301	2,917,900	4,070	66,371	648,572,906	270,140,477
18 Kitsap.....	16,899,705		46,085	16,915,790	23,434,564	9,761,678
19 Kittitas.....	10,831,738			10,831,738	54,139,553	32,549,947
20 Klamath.....	7,769,442			7,991,412	40,427,188	16,838,538
21 Lewis.....	12,072,353	168,720	33,050	12,091,976	70,834,659	29,490,409
22 Lincoln.....	385,446		19,683	398,449	77,680,147	32,313,311
23 Mason.....	3,970,821			3,970,821	13,914,773	5,795,715
24 Okanogan.....	2,402,380	86,000	2,665	2,488,045	39,858,138	12,798,111
25 Pacific.....	3,640,568		2,238	3,642,804	16,118,167	15,480,939
26 Pend Oreille.....	16,164,975	4,074,920	60,513	20,300,713	230,866,234	92,044,900
27 Pierce.....					4,274,249	1,780,280
28 San Juan.....	7,705,290	867,490	24,416	8,597,196	66,430,716	27,352,868
29 Skagit.....	4,011,218			4,011,218	12,691,991	6,244,766
30 Skamania.....	18,763,441	1,889,900	40,555	20,743,898	106,474,140	45,161,139
31 Snohomish.....	28,634,689	6,783,610	86,796	35,505,015	299,233,068	194,643,463
32 Spokane.....	4,283,573			4,283,573	38,227,284	15,922,245
33 Stevens.....	7,929,275	385,000	32,097	8,336,373	39,727,803	16,547,234
34 Thurston.....					5,665,650	2,365,694
35 Wahkiakum.....	14,433,289	245,304		14,724,295	102,102,198	42,527,116
36 Walla Walla.....	8,451,984	1,976,800	45,006	10,445,870	84,469,238	36,182,747
37 Whatcom.....	23,650,756	880,970		24,639,223	150,057,420	130,057,420
38 Whitman.....	11,154,500	400,640	27,927	11,583,067	115,255,226	48,006,554
39 Yakima.....						
Totals.....	\$337,651,363	\$21,978,145	\$514,977	\$360,444,485	\$2,826,401,586	\$1,177,289,240

STATE OF WASHINGTON

MINUTES AND OFFICIAL
PROCEEDINGS

OF THE

STATE EQUALIZATION
COMMITTEE

SESSION OF 1922

PROCEEDINGS

OF THE

STATE EQUALIZATION COMMITTEE

Session of 1922

• OLYMPIA, WASH., September 5, 1922.

In accordance with the provisions of the law relative to the organization and proceedings of the State Equalization Committee for the equalization of assessments, the Committee met in the office of the Governor, on the 5th day of September, 1922, the Governor, State Auditor and State Treasurer being designated by law as members ex-officio. Members present at organization of the Committee were Mr. C. W. Clausen, State Auditor, and Mr. C. L. Babcock, State Treasurer. Mr. Clausen presided as Chairman.

Mr. J. M. Thatcher, Supervisor of Taxation, was named as Secretary ex-officio.

Mr. E. A. Voris was unanimously elected clerk of the Committee, at a salary of \$11.50 per day.

Hearings had been arranged for the meetings as follows:

September 5: Logged-off, arid and timber lands.

September 6: Eastern Washington counties.

September 9: Western Washington counties.

September 11: Steam and electric railways and telegraph lines.

Mr. Chas. A. Murray, representing the Northern Pacific Railway Company, appeared and stated that he could not be present at the time set for hearing the railroad companies, and it was agreed that he would be heard Wednesday, September 13th, at 2:00 p. m., and the secretary was instructed to notify Mr. W. C. Smith, Tax Agent of the Spokane, Portland & Seattle Railway Company, Mr. Floyd H. Williams, Tax Agent of the Chicago, Milwaukee & St. Paul Railway Company, Mr. John L. Snapp, Tax Agent of the Great Northern Railway Company, and Mr. J. W. Morrow, Tax Agent of the Oregon-Washington Railroad & Navigation Company, that these roads would be heard on that date also.

At 12:00 m. recess was taken until 2:00 p. m.

The Board reconvened at 2:00 p. m., with members Mr. C. W. Clausen and Mr. C. L. Babcock present, Mr. Clausen presiding.

Mr. L. H. Brown and Mr. R. R. Rogers appeared before the Committee, stating that owing to some misunderstanding certain members of the delegation desiring to present data on behalf of Grant, Adams and Douglas Counties, had not arrived in time for the hearing on arid lands. It was agreed that Mr. Brown and his witnesses could be heard on Wednesday, September 6th, at the time of the hearing of other Eastern Washington counties.

There being no further business to come before the Committee, adjournment was taken until Wednesday, September 6th, at 9:00 a. m.

WEDNESDAY, September 6, 1922.

The Committee met at 9:00 a. m. pursuant to adjournment, Mr. Clausen presiding. Present, Mr. C. L. Babcock. Minutes of the previous meeting were read and approved.

Mr. L. H. Brown stated that he unofficially represented Adams, Douglas and Grant Counties, and that witnesses would be called to present facts and data to the Committee tending to show that certain acreage in these counties should be reclassified, and a true valuation fixed as it exists today.

The following witnesses were called for Grant County: Mr. J. H. White, County Assessor, Mr. N. W. Washington, Prosecuting Attorney, Senator McMillan, Mr. E. I. Huffman, County Commissioner, Mr. M. D. Dungan and Mr. B. E. Thomas.

The following witnesses were called for Douglas County: Mr. C. H. Hazelton, County Assessor, Mr. S. M. Driver, Prosecuting Attorney, and Mr. A. L. Rogers of Waterville.

Mr. E. H. Wyrick, County Assessor, appeared for Adams county.

Mr. R. R. Rogers of Spokane appeared as a general witness and included Franklin County as presenting the same situation as Adams, Douglas and Grant counties.

Mr. A. Vanderspeck, formerly of Spokane, was also called as a general witness as to conditions existing in these counties.

Exhibits presented by the witnesses were placed on file, and hearing on arid lands concluded.

Regular hearing of Eastern Washington counties was taken up and appearance made and hearings given in the following order:

Mr. B. F. Rupert, County Assessor, for Benton county; Mr. Jas. G. Boyle, Prosser, on behalf of the Horse Heaven district in Benton county.

Mr. R. A. Scheble, County Assessor, for Chelan county.

Mr. H. E. Romane, County Assessor, for Columbia county.

Mr. Philip J. Scoggin, County Assessor, for Garfield county.

Recess was taken until 1:30 p. m.

The Committee reconvened at 1:30 p. m., all members being present and Governor Hart presiding.

Hearing of Eastern Washington counties was continued and the following representatives heard:

Mr. A. H. Johnson, County Assessor, for Walla Walla county.

Mrs. J. M. Arnett, County Assessor, for Franklin county.

Mr. W. B. Price, County Assessor, for Kittitas county.

Mr. Chas. F. Jaekel, County Assessor, for Klickitat county.

Mr. Irving R. Borck, County Assessor, for Lincoln county.

Mr. H. L. Dunwoodie, County Assessor, for Pend Oreille county.

Mr. John M. Klemgard, County Assessor, for Whitman county. Stated that Mr. Willmer of Rosalia would present certain data on behalf of Whitman county either in person or by mail within the next few days.

Mr. Chester R. Wiley, County Assessor, for Stevens county.

Mr. E. H. Bartlett, County Assessor, for Spokane county.

This concluding Eastern Washington counties, adjournment was taken until Saturday, September 9th, at 10 o'clock a. m.

SATURDAY, September 9, 1922.

The Committee convened at 10:00 a. m. in accordance with adjournment, all members being present, and Governor Hart presiding.

Minutes of the previous meeting were read and approved.

This being the date set for hearing representatives of Western Washington counties, the following appeared and were heard in the order named:

Mr. Asa B. Wilson, Deputy Assessor, for Grays Harbor county.

Mr. H. E. Anderson, County Assessor, for Jefferson County.

Mr. Frank W. Hull, County Assessor, for King county, and witnesses called by Mr. Hull, as follows: Mr. Chas. T. Clise, real estate dealer; Mr. Jack Carter, real estate dealer; Mr. Harry Singleton, real estate dealer.

Mr. J. H. Leatherwood, County Assessor, for Lewis county.

Mr. J. B. Shelton, County Assessor, for Mason county.

Mr. Harry C. Austin, County Assessor, for Pierce county.

Mr. W. H. Whitney, County Assessor, for Skagit county.

Mr. W. J. Williams, County Assessor, for Snohomish county.

Mr. Geo. Gaston, County Assessor, for Thurston county.

Mr. H. D. McArthur, County Assessor, for Whatcom county, and also Mr. C. R. Exling, President of the Township Association of Whatcom county relative to farm lands in Whatcom county.

Mr. L. D. Luce, County Assessor, not being able to be present on Wednesday, was heard on behalf of Yakima county.

At 12:00 m. the Committee adjourned until 9:30 a. m. Monday, September 11th.

MONDAY, September 11, 1922.

The Committee met at 9:30 a. m. pursuant to adjournment, Governor Hart in the chair, and Mr. C. W. Clausen present.

Minutes of the previous meeting were read and approved.

No one appearing on behalf of railway and telegraph lines, upon motion of Mr. Clausen the Committee adjourned until Wednesday, September 13th, at 2:00 p. m.

WEDNESDAY, September 13, 1922.

The Board met pursuant to adjournment at 2:00 p. m., all members present, Governor Hart presiding.

Minutes of the previous meeting were read and approved.

The following railway companies appeared before the board requesting reductions in their valuations for 1922:

Chicago, Milwaukee & St. Paul Railway Company, by Mr. Floyd H. Williams, Tax Agent.

Great Northern Railway Company, by Mr. John L. Snapp, Tax Agent.

Newaukum Valley Railroad Company.

Northern Pacific Railway Company, by Mr. Chas. A. Murray, Western Tax Attorney and Commissioner and Mr. M. T. Sanders, Tax Commissioner.

Oregon-Washington Railroad & Navigation Company, by Mr. J. W. Morrow, Tax Agent.

Spokane, Portland & Seattle Railway Company, by Mr. C. A. Hart, Attorney, and Mr. W. C. Smith, Tax Agent.

The Whitman County Taxpayers' Association requested by telegraph that hearing be set for representatives of the Association at some time convenient for the Committee, and the secretary was instructed to notify Mr. Wilmer that they could be heard Monday, September 18th, at 1:30 p. m.

At the conclusion of hearings the Committee went into executive session. The Committee then adjourned until 1:30 p. m. Monday, September 18th.

MONDAY, September 18, 1922.

In accordance with adjournment, the Committee met at 1:30 p. m., Governor Hart presiding. Present: Mr. C. W. Clausen.

Minutes of the previous meeting were read and approved.

Mr. Ralph Comegys, representing the Whitman County Taxpayers' Association, appeared before the Committee relative to the values on farm lands in Whitman county.

General Maurice Thompson, Colonel Aston and Colonel Windsor were present and took up with the Committee the levy for military purposes.

The Committee went into executive session for the purpose of considering valuations and ratios of assessment to actual value.

Adjournment was taken until 8:30 a. m., Tuesday, September 19, 1922.

TUESDAY, September 19, 1922.

Pursuant to adjournment, the Committee met at 8:30 a. m., Governor Hart in the chair. Present: Mr. C. L. Babcock.

Minutes of the previous meeting were read and approved.

The Committee went into executive session to continue its work on valuation and equalization of assessments.

Recess was taken at 12:00 m. until 1:00 p. m.

The Committee reconvened at 1:00 p. m. and continued its work on railroad valuations and county ratios.

The Committee then adjourned until 10:00 a. m. Friday, September 22, 1922.

FRIDAY, September 22, 1922.

The Committee met at 10:00 a. m., pursuant to adjournment, Governor Hart presiding. Present: Mr. C. L. Babcock.

Minutes of the previous meeting read and approved.

The Committee went into executive session to consider the matter of state levies, and amounts to be raised for the various funds.

It appearing that it was necessary to raise for the general fund by direct taxation the sum of \$2,511,802, a levy of 2.25 mills was fixed by unanimous vote of the Committee.

The Superintendent of Public Instruction having certified to the Committee that from the last report of county superintendents, the total number of children of school age in the State of Washington was 380,260, in accordance with the requirements of the law; a levy of \$20.00 per school capita was made, which,

after deducting \$1,174,988, estimated receipts from other sources, left \$6,430,212 to be raised by direct taxation. Therefore, the state school fund levy was fixed at 5.76 mills on the total valuation of the taxable property of the state, which levy amounts to \$6,430,212.

A total levy for the state military fund was fixed at \$223,271, a rate of 0.20 mills.

A total levy for the state capitol building construction fund was fixed as required by law at \$558,178, a rate of 0.50 mills.

A total levy for the state reclamation revolving fund was fixed as required by law at \$558,178, a rate of 0.50 mills.

A total levy for the Veterans' compensation bond retirement fund was fixed as required by law at \$1,116,356, a rate of 1.00 mills.

A total levy for the permanent highway fund was fixed as required by law at \$1,674,534, a rate of 1.50 mills.

A total levy for the public highway fund was fixed as required by law at \$1,116,356, a rate of 1.00 mills.

The total levies for the institutions of higher education were fixed as required by law at the following amounts:

University of Washington, \$1,227,992, a rate of 1.10 mills; Washington State College, \$747,959, a rate of 0.67 mills; Bellingham State Normal School, \$223,271, a rate of 0.20 mills; Centralia State Normal School, \$111,636, a rate of 0.10 mills; Cheney State Normal School, \$177,501, a rate of 0.159 mills; Ellensburg State Normal School, \$133,963, a rate of 0.12 mills.

It was moved and carried that the state tax for the general fund, amounting to \$2,511,802; for the state school fund, amounting to \$6,430,212; for the military fund, amounting to \$223,271; for the state capitol building construction fund, amounting to \$558,178; for the state reclamation revolving fund, amounting to \$558,178; for the Veterans' compensation bond retirement fund, amounting to \$1,116,356; for the permanent highway fund, amounting to \$1,674,534; for the public highway fund, amounting to \$1,116,356; for the University of Washington, amounting to \$1,227,992; for the Washington State College, amounting to \$747,959; for the Bellingham State Normal School, amounting to \$223,271; for the Centralia State Normal School, amounting to \$111,636; for the Cheney State Normal School, amounting to \$177,501; and for the Ellensburg State Normal School, amounting to \$133,963, making a total of \$16,811,209, be levied and apportioned among the several counties of the state as indicated by Schedule E of this report.

On motion, Schedule A, showing the returns of personal property as equalized by the several county boards of equalization; Schedule B, showing the returns of real property as equalized by the several county boards of equalization; Schedule C, showing the valuation of the operating property of railroads, electric railways and telegraph lines as revised, corrected and equalized by this Committee; Schedule D, showing the total assessment of all taxable property in the State of Washington, and Schedule E, showing the total amount of taxes to be paid by each county, having been completed, were fixed and approved as hereinafter appended, and are hereby made a part of the proceedings of the State Equalization Committee, session of 1922.

Adjournment was taken until 10:00 a. m., Saturday, September 23, 1922.

SATURDAY, September 23, 1922.

The Committee met at 10:00 a. m., pursuant to adjournment, Governor Hart presiding. Present: Mr. C. L. Babcock.

Previous minutes of the meetings of the Committee, were reviewed, discussed and approved.

There being no further business to come before the Committee this session, the Committee adjourned at 11:00 a. m., sine die.

LOUIS F. HART,
Governor and Chairman of Committee;

C. W. CLAUSEN,
State Auditor;

C. L. BABCOCK,
State Treasurer, ex-officio Members.

J. M. THATCHER,
Supervisor of Taxation and ex-officio Secretary of Committee.

SCHEDULES

SCHEDULE "A"—Table I—Abstract of Assessment of Personal Property in the State of Washington, as Returned by the County Boards for the Year 1922.

COUNTIES	1.—HORSES														
	ONE YEAR OLD			TWO YEARS OLD			THREE YEARS OLD AND OVER			WORK HORSES			STALLIONS		
	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value
1 Adams.....	586	\$3,974	\$6.78	710	\$7,143	\$10.06	800	\$14,610	\$18.26	9,130	\$248,297	\$27.20	24	\$2,787	\$116.13
2 Asotin.....	393	1,927	4.90	323	4,185	12.96	1,343	22,397	16.65	1,856	51,135	27.55	15	968	64.53
3 Benton.....	290	1,770	6.10	661	9,155	13.85	663	9,355	14.53	3,318	71,085	21.43	13	1,070	82.31
4 Chelan.....	161	1,190	7.39	106	1,098	11.27	636	9,485	14.93	1,492	46,835	31.39	4	300	97.50
5 Okanogan.....	65	613	9.43	89	1,098	12.34	410	9,064	22.11	503	22,942	45.41	4	.....	.....
6 Clark.....	64	560	9.22	108	1,365	12.64	258	4,225	16.76	3,871	90,410	23.36	6	315	52.50
7 Columbia.....	312	2,065	6.62	348	3,890	11.15	980	16,275	16.61	4,025	132,000	32.81	16	1,925	120.31
8 Cowlitz.....	68	675	9.90	100	1,318	13.18	200	3,764	18.82	7,504	41,653	33.33	30	1,348	67.40
9 Douglas.....	731	4,312	5.90	3,004	32,343	10.77	1,210	19,622	16.21	7,504	222,963	29.71	23	8,075	133.60
10 Ferry.....	318	2,209	6.96	330	3,913	11.86	1,663	10,693	15.63	1,143	36,747	32.15	5	513	103.00
11 Franklin.....	216	1,632	7.56	276	2,818	10.21	666	10,255	15.63	2,888	73,456	25.43	10	1,190	119.00
12 Grant.....	348	2,615	7.51	425	5,029	11.83	1,000	18,378	18.38	5,132	160,488	31.27	33	2,662	80.67
13 Grays Harbor.....	439	3,863	8.24	615	6,937	11.28	1,156	18,508	16.01	5,297	141,682	26.75	84	4,340	51.67
14 Island.....	72	190	12.36	66	1,330	20.15	102	2,940	28.82	806	53,715	41.83	1	475	158.33
15 Jefferson.....	10	160	19.00	.....	.....	.....	7	225	32.14	615	21,930	35.66	1	200	200.00
16 King.....	44	520	11.82	35	743	21.23	42	1,120	26.67	239	12,118	36.04	16	16,686	205.00
17 Kittitas.....	502	9,538	19.00	564	15,000	25.60	3,472	125,235	36.07	7,912	514,568	65.04	81	.....	.....
18 Klickitat.....	2	18	9.00	5	55	11.00	217	3,630	16.73	3,326	12,196	36.25	13	1,655	82.75
19 Lewis.....	371	3,810	10.27	369	6,165	16.71	905	17,490	21.73	3,526	141,566	42.56	20	1,655	82.75
20 Lincoln.....	292	2,290	7.80	447	5,046	11.40	1,532	25,210	16.57	3,549	140,368	39.26	18	1,140	63.33
21 Mason.....	406	2,768	14.21	257	6,029	23.46	238	7,425	30.78	2,508	110,661	44.12	5	600	120.00
22 Okanogan.....	934	7,047	7.54	1,181	12,102	10.25	1,959	35,225	18.49	12,469	415,678	33.34	36	4,485	124.58
23 Pacific.....	3	42	14.00	9	152	16.80	414	9,182	22.18	104	5,200	50.00	1	1,000	100.00
24 Pend Oreille.....	740	3,055	4.13	1,051	8,240	7.84	5,021	62,100	12.37	7,021	136,340	19.42	34	1,900	58.53
25 Pierce.....	22	140	6.36	20	375	10.52	313	4,200	19.72	565	20,527	34.50	8	1,805	58.13
26 San Juan.....	98	615	6.28	101	2,108	11.04	316	6,183	19.60	801	32,750	36.76	7	215	30.71
27 Skagit.....	26	270	11.25	40	695	17.37	991	23,160	23.37	620	82,750	34.99	17	200	200.00
28 Skamania.....	98	1,125	11.48	82	794	24.81	396	12,200	30.51	2,239	78,875	35.39	31	665	200.00
29 Snohomish.....	5	5	5.00	95	1,755	18.57	91	1,645	18.06	930	3,345	33.72	31	.....	.....
30 Spokane.....	53	815	15.36	108	2,300	22.13	814	26,390	31.16	2,332	75,880	32.59	81	1,040	35.55
31 Stevens.....	1,007	9,390	9.33	879	12,690	14.44	1,185	24,610	20.77	9,329	324,700	34.81	81	8,580	115.49
32 Thurston.....	484	4,914	10.15	492	6,959	14.14	928	18,368	19.67	3,530	106,623	30.77	11	767	71.55
33 Wahkiakum.....	113	1,381	12.22	22	405	18.11	132	2,680	22.58	1,710	51,000	29.81	5	562	112.40
34 Walla Walla.....	1	10	10.00	7	120	17.14	150	26,700	17.80	252	6,980	27.84	24	2,900	120.66
35 Whitman.....	384	8,557	9.26	519	7,268	14.04	1,549	26,700	17.28	7,783	270,843	34.74	24	2,900	120.66
36 Yakima.....	80	572	10.90	95	1,075	12.65	1,89	2,927	15.49	8,319	66,300	28.71	1	260	250.00
37 Yavapai.....	1,531	19,172	12.52	1,867	37,683	10.05	1,923	56,452	30.33	19,086	779,278	40.82	352	15,110	42.82
38 Yuma.....	1,731	17,325	10.00	3,226	66,736	21.04	1,262	36,350	28.82	7,582	387,660	49.57	30	2,315	77.80
Totals.....	13,050	\$120,384	\$9.22	18,704	\$270,913	\$14.97	38,722	\$700,558	\$20.77	147,157	\$5,145,108	\$34.96	970	\$75,863	\$79.21

Schedule "A"—Table I—Continued.

COUNTIES	2			3—STOCK CATTLE						THREE YEARS OLD AND OVER						4 MILCH COWS					
	MULES AND ASSES			YEARLINGS			TWO YEARS OLD			THREE YEARS OLD AND OVER			MILCH COWS			MILCH COWS			MILCH COWS		
	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value
1 Adams.....	1,940	\$62,013	\$31.97	1,563	\$9,801	\$6.15	977	\$9,974	\$10.21	1,555	\$23,681	\$15.23	2,923	\$42,664	\$19.19	1					
2 Asotin.....	86	2,145	24.94	1,610	9,230	5.73	1,406	14,000	10.00	2,488	41,520	10.61	2,030	15,000	23.85	2					
3 Benton.....	276	5,070	21.89	964	6,315	6.55	319	6,510	13.81	789	13,250	17.47	2,664	61,415	26.85	3					
4 Bellingham.....	237	7,635	27.66	621	4,405	7.09	367	4,900	11.86	869	6,892	17.82	1,932	46,049	23.89	4					
5 Blaine.....	14	2,540	31.29	1,023	6,967	6.80	832	9,537	11.22	351	27,055	15.29	3,745	59,065	23.03	5					
6 Clarke.....	110	2,540	23.09	2,761	16,615	5.68	2,196	21,530	9.81	1,890	27,055	14.50	10,391	239,170	23.03	6					
7 Columbia.....	2,300	88,730	38.58	1,233	7,125	5.76	1,151	11,666	10.13	1,732	28,175	16.27	865	92,189	21.89	7					
8 Cowlitz.....	50	1,809	36.18	1,495	9,400	6.29	1,225	12,923	10.55	1,250	18,973	14.82	4,310	92,189	21.89	8					
9 Douglas.....	767	18,305	23.87	1,594	8,965	5.45	1,091	9,367	8.49	1,400	18,620	13.90	2,398	49,225	20.63	9					
10 Ferry.....	107	4,379	40.98	1,971	10,044	5.39	1,435	14,264	9.94	1,949	32,833	16.99	1,648	22,745	22.81	10					
11 Franklin.....	1,064	41,742	35.86	2,000	13,664	6.78	1,408	16,675	11.13	2,373	39,793	16.77	865	16,860	30.44	11					
12 Grant.....	364	9,878	27.14	1,359	7,537	5.56	983	8,928	9.41	1,329	19,067	15.03	1,628	34,103	30.96	12					
13 Grays Harbor.....	5	575	55.00	1,366	9,660	7.06	1,023	11,535	11.28	668	11,065	16.43	4,514	102,666	23.74	13					
14 Island.....	5	88	17.60	470	4,922	10.26	303	4,908	15.87	40	3,395	16.43	1,916	48,668	25.41	14					
15 Jefferson.....	7	180	25.71	518	5,960	10.35	321	4,860	14.53	162	3,395	20.96	1,430	39,065	27.30	15					
16 King.....	112	5,623	50.21	3,662	33,671	9.12	1,608	35,105	21.90	2,486	54,768	22.03	24,343	796,502	22.72	16					
17 Kittitas.....	113	830	25.88	2,319	2,345	7.35	1,149	1,515	10.17	82	1,290	15.73	1,943	39,573	30.26	17					
18 Kittitas.....	123	4,920	40.00	2,943	29,505	10.00	2,798	47,050	17.04	3,339	74,275	22.24	3,880	114,840	29.60	18					
19 Klickitat.....	268	6,195	23.18	3,509	20,690	5.90	2,777	23,065	10.33	4,185	62,092	14.84	1,983	46,286	23.23	19					
20 Lewis.....	73	2,615	35.82	3,942	34,298	8.70	2,626	27,657	13.65	1,014	18,904	18.63	12,428	815,692	35.40	20					
21 Lincoln.....	1,555	61,794	39.73	2,460	14,265	5.81	1,600	14,516	9.26	3,211	47,200	14.70	3,392	68,125	30.03	21					
22 Mason.....	3	38	12.67	518	4,692	9.06	477	7,070	14.82	417	8,340	20.00	1,500	37,500	25.00	22					
23 Okanogan.....	259	4,950	19.11	15,400	96,120	6.26	6,298	62,330	11.78	8,946	154,390	17.45	5,833	119,430	30.47	23					
24 Pend Oreille.....	1	8	8.00	1,062	5,759	5.28	977	10,317	10.56	1,297	20,750	16.00	2,566	66,545	26.40	24					
25 Pierce.....	19	470	24.74	746	4,423	5.98	501	5,490	10.94	459	7,690	16.73	1,082	25,862	23.92	25					
26 San Juan.....	27	860	31.86	1,742	14,882	8.54	1,239	17,740	14.32	4,924	118,665	24.06	3,713	107,845	29.04	26					
27 Skagit.....	47	875	43.75	417	2,432	5.83	336	3,835	11.41	.....	.....	.....	1,687	29,587	17.54	27					
28 Skamania.....	47	875	43.75	2,351	15,120	6.43	1,691	20,196	11.94	2,111	32,195	15.25	10,223	256,390	25.03	28					
29 Spokane.....	118	440	24.44	692	6,92	5.10	1,113	1,155	10.22	92	1,542	16.76	406	7,005	17.25	29					
30 Stevens.....	58	1,250	21.55	3,176	23,835	7.50	2,444	33,405	13.67	434	6,940	15.99	16,311	423,385	25.96	30					
31 Thurston.....	919	13,155	14.81	3,164	20,940	6.62	2,088	23,620	11.47	1,708	29,200	15.44	11,113	241,355	21.92	31					
32 Walla Walla.....	383	3,965	28.71	4,093	27,512	6.72	2,767	30,965	11.19	3,832	66,198	17.27	4,750	117,398	24.71	32					
33 Whitman.....	38	985	25.92	2,435	16,863	6.94	1,271	14,409	11.41	732	10,964	14.88	5,565	113,743	20.44	33					
34 Yakima.....	4,578	197,842	43.22	509	5,060	10.00	516	7,740	15.00	107	1,515	15.00	2,347	56,675	25.06	34					
35 Walla Walla.....	4,578	197,842	43.22	1,018	12,348	12.13	1,252	17,395	13.89	1,495	24,125	17.13	3,925	112,494	29.66	35					
36 Whitman.....	30	100,040	25.23	3,818	23,662	6.19	3,296	32,692	10.09	2,557	35,792	14.00	13,606	296,127	21.62	36					
37 Whitman.....	2,376	100,040	42.10	3,542	27,662	7.82	2,143	31,890	14.64	4,595	96,240	21.35	5,901	146,702	24.88	37					
38 Yakima.....	678	26,100	38.50	8,371	76,220	9.11	5,482	90,315	16.49	5,132	112,880	23.00	12,511	376,297	30.08	38					
Totals.....	19,381	\$903,557	\$35.79	90,353	\$464,057	\$7.15	59,307	\$729,557	\$12.51	71,908	\$1,294,271	\$17.86	192,900	\$4,881,891	\$25.31						

Schedule "A"—Table I—Continued.

COUNTIES	5			6			7			8			9		
	BULLS FOR BREED- ING PURPOSES			STOCK SHEEP AND GOATS			HOGS			POULTRY			BICYCLES		
	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value
1 Adams.....	88	\$3,045	\$34.60	10,136	\$22,051	\$2.18	2,828	\$11,437	\$4.91		\$10,080		13	\$84	\$6.46
2 Asotin.....	112	3,510	31.34	59,233	155,136	2.63	1,814	7,102	3.91		4,062		1	2	2.00
3 Benton.....	93	3,475	37.37	185,840	1,584	2.03	1,045	5,690	5.20		14,065		33	250	7.58
4 Chelan.....	48	2,198	46.80	4,272	2.54	2.63	691	4,006	5.80		10,555		8	186	10.62
5 Okanogan.....	160	4,900	30.63	3,862	3.30	2.21	932	4,576	4.91		6,273		24	149	6.21
6 Clarke.....	287	8,340	29.06	1,697	3.30	2.06	1,846	9,925	5.38		23,765		33	225	6.82
7 Columbia.....	127	6,260	49.29	12,650	26,310	2.08	1,384	6,853	4.92		306		31	130	5.41
8 Cowlitz.....	150	5,412	36.08	1,920	2,074	2.25	1,870	4,604	5.29		5,905		12	112	6.07
9 Douglas.....	19	1,125	56.21	1,236	2,624	2.14	1,500	7,715	5.14		12,520		7	47	5.87
10 Ferry.....	77	3,063	39.78	1,669	3,246	1.94	1,380	2,844	6.18		3,049		5	5	5.00
11 Franklin.....	34	1,340	39.41	38,365	110,275	2.88	666	3,037	4.43		8,515		77	510	6.62
12 Garfield.....	127	3,665	28.86	8,211	15,512	1.49	2,546	9,562	3.70		5,700		5	82	6.40
13 Grant.....	88	2,200	25.00	26,652	59,885	2.25	2,525	4,532	5.04		7,365		21	123	5.90
14 Grays Harbor.....	121	8,425	60.63	663	2,115	3.05	587	3,525	6.00		15,540		62	313	5.08
15 Island.....	89	2,620	29.44	1,722	4,350	2.53	332	2,277	6.86		14,173				
16 Jefferson.....	74	3,962	53.54	277	697	2.52	302	1,670	5.53		2,157				
17 King.....	541	105,741	201.00	1,129	4,708	4.17	4,833	33,928	7.02		72,527		3	10	3.33
18 Kittitas.....	51	1,890	37.06	243	1,065	4.88	473	2,695	5.63		20,100		271	4,366	16.11
19 Kittitas.....	297	14,010	47.16	37,136	113,775	3.06	1,498	11,195	7.52		2,780		3	10	3.33
20 Klickitat.....	173	6,410	37.05	35,566	94,808	2.67	4,342	14,308	3.31		6,461		31	245	7.90
21 Lewis.....	283	9,834	34.75	2,465	5,046	2.02	2,414	12,411	5.14		50,170		7	35	5.00
22 Lincoln.....	138	6,850	49.64	2,928	5,316	2.02	1,472	10,191	6.92		11,407		18	1,360	6.67
23 Mason.....	26	685	26.35	122	308	2.52	160	851	5.82		7,307		1	30	7.50
24 Okanogan.....	542	16,070	29.65	10,471	23,815	2.27	2,301	14,015	5.00		11,840		7	35	5.00
25 Pacific.....	166	5,378	32.40	219	506	2.32	404	2,150	5.32		4,034		1	103	5.72
26 Pend Oreille.....	38	11,282	33.74	365	522	1.43	184	965	5.24		8,050		12	75	6.25
27 Pierce.....	249	11,835	47.53	990	5,835	5.80	1,929	7,635	4.60		35,375		111	1,565	13.73
28 San Juan.....	34	850	25.00	5,331	10,676	1.97	464	1,856	4.00		4,165				
29 Skagit.....	520	12,270	23.60	971	2,375	2.45	470	3,030	6.45		7,065		1	5	5.00
30 Skamania.....	15	420	25.00	110	253	2.30	45	252	5.60		700				
31 Snohomish.....	674	20,850	30.93	654	2,000	3.06	1,210	7,085	5.86		50,520		89	520	6.06
32 Spokane.....	256	8,260	32.27	1,252	3,930	3.14	3,596	18,105	5.03		51,430		403	2,365	5.84
33 Stevens.....	266	8,092	30.42	3,272	8,863	2.71	2,367	11,119	4.91		10,930		12	185	15.42
34 Thurston.....	301	6,806	22.61	2,579	4,459	1.73	1,279	6,961	5.44		16,689		43	225	5.23
35 Whatcom.....	98	2,756	29.42	97	125	1.29	259	1,135	4.38		135				
36 Walla Walla.....	151	6,878	43.81	21,991	63,020	2.67	3,402	17,009	5.00		18,894		45	8,532	7.75
37 Whitman.....	387	11,730	30.79	2,211	4,723	2.14	1,375	5,433	3.96		93,508		32	4,372	13.37
38 Yakima.....	418	8,468	20.30	38,127	2,34	9.035	35,990	35,990	6.04		70,433		30	4,372	12.40
39 Yakima.....	442	14,320	32.40	255,835	2.61		9,430	50,962	3.04				14	988	6.34
Totals.....	7,760	\$348,274	\$44.86	418,101	\$1,081,650	\$2.59	70,273	\$356,157	\$5.10		\$747,179		2,480	\$22,235	\$8.97

Schedule "A"—Table I—Continued.

COUNTIES	10			11			12			13			14		
	MOTORCYCLES			AUTOMOBILES AND AUTO TRUCKS			SEWING MACHINES			ORGANS			PIANOS, AUTOMATIC AND ELECTRIC		
	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value	No.	Value	Average Value
1 Adams.....	2	\$72	\$36 00	1,166	\$150,263	\$136 50	736	\$4,006	\$6 26	101	\$797	\$7 80	371	\$19,150	\$51 64
2 Asotin.....	.....	.....	.....	1,447	112,936	165 34	488	2,385	4 80	50	300	6 00	300	17,215	57 38
3 Benton.....	7	685	97 86	1,683	298,585	165 34	531	3,355	6 32	31	330	10 65	397	22,365	56 34
4 Chelan.....	38	1,630	38 80	3,224	692,950	214 93	1,250	7,750	6 20	22	238	10 80	1,178	72,472	61 52
5 Colman.....	42	1,313	57 00	1,464	298,774	197 21	1,986	5,927	5 60	59	1,068	18 10	555	31,763	57 23
6 Clarke.....	31	1,290	41 29	3,874	514,995	232 06	1,635	10,715	6 56	242	1,755	7 25	1,556	63,295	40 66
7 Columbia.....	1	35	35 00	831	194,505	234 02	413	2,225	5 39	18	381	21 11	415	16,510	39 78
8 Cowlitz.....	5	265	53 00	732	141,176	192 96	619	3,150	5 17	79	736	9 32	330	15,445	46 50
9 Douglas.....	5	208	41 60	1,287	206,416	160 45	985	4,767	5 33	111	670	6 03	471	27,200	57 75
10 Ferry.....	4	220	55 00	272	58,633	194 00	359	1,806	5 04	14	128	9 14	91	6,014	66 08
11 Franklin.....	3	70	23 33	630	58,633	194 00	786	6,092	7 95	41	350	8 54	347	22,143	63 40
12 Garfield.....	.....	.....	.....	698	151,894	224 57	454	2,600	5 73	30	210	7 01	219	13,863	63 40
13 Grant.....	3	172	57 33	1,016	195,558	173 41	843	4,632	5 55	107	706	7 43	330	16,873	51 13
14 Grays Harbor.....	19	445	23 42	3,734	645,770	173 41	1,594	9,150	5 78	75	1,475	19 67	1,237	72,800	58 51
15 Island.....	2	75	37 50	468	74,217	158 58	244	1,368	5 66	6	60	10 00	176	4,220	33 49
16 Jefferson.....	8	305	38 12	433	104,272	242 30	295	1,682	5 70	17	165	9 71	18,639	10,112	57 45
17 King.....	709	49,644	70 02	44,317	13,167,016	297 13	28,694	298,940	10 00	815	17,400	21 35	18,639	2,040,273	109 17
18 Kittitas.....	1	50	50 00	1,430	967,335	179 57	586	2,680	4 75	45	1,730	60 44	872	17,695	43 62
19 Kittitas.....	34	1,825	54 55	2,131	313,080	149 97	1,186	10,505	8 86	47	1,080	22 68	453	61,765	70 00
20 Kootenai.....	11	948	31 64	1,132	643,728	222 53	675	4,759	7 08	91	1,866	10 52	1,491	31,715	77 75
21 Lewis.....	29	1,141	39 34	3,465	998,876	152 24	3,098	24,178	7 95	330	3,419	10 09	1,491	115,927	77 75
22 Lincoln.....	1	10	10 00	2,017	398,876	152 24	1,216	4,458	6 32	73	702	9 62	748	38,973	53 44
23 Mason.....	5	936	41 00	669	121,531	164 16	1,096	6,458	6 32	42	293	6 93	229	12,527	53 66
24 Okanogan.....	4	125	31 25	1,974	325,813	165 05	1,480	9,150	6 31	147	1,073	46 31	730	36,570	50 51
25 Pacific.....	3	260	86 67	919	173,468	188 49	662	3,613	11 77	127	1,246	19 22	448	29,462	66 02
26 Pend Oreille.....	24	1,010	42 06	615	157,978	256 37	817	8,613	10 79	116	1,220	19 22	200	15,372	76 66
27 Pierce.....	46	2,186	47 50	8,406	1,944,773	231 35	4,572	49,320	10 79	194	16,750	86 34	4,259	374,066	90 02
28 San Juan.....	.....	.....	.....	200	15,438	77 19	62	622	10 00	14	2,910	207 86	118	5,912	50 10
29 Skagit.....	11	510	46 36	3,554	577,573	162 51	475	3,350	7 47	49	1,110	22 65	519	23,366	45 08
30 Skamania.....	157	.....	.....	157	35,629	226 98	18	125	6 94	2	15	7 50	47	2,060	56 00
31 Snohomish.....	68	2,830	30 96	8,787	1,953,945	222 37	4,068	30,566	7 27	258	4,270	16 56	3,078	206,470	68 06
32 Spokane.....	273	5,770	20 86	18,501	4,101,260	221 68	14,179	86,366	6 09	637	6,220	9 76	12,257	716,610	58 32
33 Stevens.....	18	.....	.....	1,807	340,211	184 13	1,242	5,765	4 64	147	1,365	20 28	563	25,430	45 99
34 Thurston.....	18	819	45 50	2,253	446,678	194 26	2,704	10,492	3 86	144	2,947	20 47	1,032	54,976	53 27
35 Walla Walla.....	.....	.....	.....	107	11,360	106 17	43	220	5 12	94	32	5 00	63	2,466	39 00
36 Walla Walla.....	68	2,483	42 81	4,200	944,928	224 96	2,443	17,147	7 02	104	830	8 83	1,852	128,363	69 31
37 Whitman.....	74	3,132	42 32	6,235	1,169,062	187 50	4,749	36,369	7 66	392	3,965	10 11	2,791	144,512	51 78
38 Whitman.....	5	603	120 60	4,509	938,490	208 14	2,071	12,017	5 80	251	4,920	19 60	1,624	92,396	56 68
39 Yakima.....	41	2,086	51 10	9,330	2,135,450	227 81	7,263	49,856	6 86	176	1,565	11 00	4,030	238,925	59 29
Totals.....	1,570	\$51,380	\$51 83	148,699	\$34,102,657	\$229 34	94,890	\$786,630	\$7 76	5,106	\$37,694	\$17 15	64,557	\$4,352,196	\$75 16

Schedule "A"—Table I—Continued.

COUNTIES	15	16	17	18	19	20	21	22	23	24	25
	Band instruments, violins, phonographs, etc. Value	Household furniture, clocks, rugs, gold and silver plate, paintings, etc. Value	Libraries, books, scientific instruments, etc. Value	Diamonds, jewelry, watches, firearms, clothing, etc. Value	Office furniture, safes, typewriters, adding machines, etc. Value	Machineries, tools and implements and implements and cutters Value	Trucks, wagons, sleighs, carriages and cutters Value	Agricultural implements, farm machinery and harness Value	Threshing machines, harvesters, traction engines, etc. Value	Donkey engines, pile drivers, hoisting engines, logging trucks etc. Value	Logging railroads, engines, logging trucks Value
1 Adams.....	\$4,384	\$49,605	\$2,955	\$5,097	\$3,501	\$7,559	\$25,464	\$39,450	\$153,088	\$1,162	\$396
2 Benton.....	4,168	53,988	1,610	7,753	5,028	5,785	8,340	2,066	16,332	11,635	25
3 Asotin.....	4,680	77,455	7,035	3,580	4,625	13,900	13,235	59,650	14,110	7,725	130,970
4 Chelan.....	15,827	209,675	12,375	12,457	21,652	15,135	14,640	94,420	22,815	42,923	
5 Okanogan.....	8,741	72,689	5,299	1,943	5,692	10,510	5,023	14,324	19,750	19,325	
6 Clark.....	20,825	255,615	10,505	6,675	9,945	8,475	16,475	50,365	38,075	1,530	
7 Columbia.....	6,820	46,935	1,475	2,230	2,250	4,940	16,815	63,715	61,665	84,674	
8 Cowlitz.....	4,163	51,306	2,157	1,772	4,982	10,369	9,053	24,305	23,853	201,079	
9 Douglas.....	5,378	60,340	2,352	4,318	19,070	10,951	33,200	115,397	60,540	2,323	
10 Ferry.....	1,324	24,753	1,922	2,815	3,353	2,774	11,345	21,831	8,500	2,450	
11 Franklin.....	9,252	92,460	2,648	8,727	5,225	3,900	11,365	33,563	36,765		
12 Garfield.....	4,153	46,715	2,068	12,000	3,683	4,543	15,005	47,822	36,403		
13 Grant.....	4,307	57,223	3,890	4,310	7,072	6,788	15,005	17,115	9,505		
14 Grays Harbor.....	20,150	200,545	12,825	27,820	25,200	7,195	2,057	8,738	12,750		
15 Island.....	2,075	12,825	1,625	4,774	45	7,925	3,410	9,714	3,540		
16 Jefferson.....	3,950	29,465	1,704	4,774	3,680	8,596	247,932	104,761	12,750		
17 King.....	210,627	6,223,465	841,111	439,406	1,241,415	145,312	29,900	97,320	48,380		
18 Kittitas.....	3,798	45,095	2,452	1,388	2,985	3,940	6,640	7,492	1,811		
19 Kootenai.....	16,065	185,915	10,365	5,485	10,990	6,200	23,024	80,191	47,044		
20 Klamath.....	10,595	83,575	8,832	5,175	5,135	6,059	13,895	79,865	5,685		
21 Lewis.....	33,393	340,987	9,037	12,792	22,172	30,016	32,632	142,400	32,207		
22 Lincoln.....	6,941	105,491	4,807	6,497	5,099	8,725	1,680	6,279	172,178		
23 Mason.....	3,453	34,238	2,308	1,371	1,492	1,492	41,630	128,715	91,203		
24 Okanogan.....	11,390	130,290	10,940	7,865	9,765	19,545	10,630	12,158	15,785		
25 Pacific.....	9,903	96,437	5,111	3,730	12,363	8,925	12,902	10,825	2,690		
26 Pend Oreille.....	8,140	53,500	1,402	4,613	4,732	4,732	20,465	9,950	9,120		
27 Pierce.....	102,590	1,291,515	51,950	56,330	546,465	130,600	20,465	165,515	9,950		
28 San Juan.....	15,568	15,968	290	56,330	546,465	130,600	20,465	165,515	9,950		
29 Skagit.....	4,065	219,195	3,750	1,980	7,790	4,850	4,801	7,239	6,124		
30 Skamania.....	5,233	5,233	150	1,980	920	4,850	4,801	43,700	35,445		
31 Snohomish.....	69,425	531,330	28,075	10,750	69,635	38,720	16,155	52,332	24,150		
32 Spokane.....	252,865	2,090,955	35,025	113,125	77,340	77,340	59,895	149,400	150,425		
33 Stevens.....	7,902	60,355	6,745	3,901	7,195	5,428	32,027	51,524	13,435		
34 Thurston.....	17,012	153,645	7,474	10,262	11,316	19,259	8,551	23,905	25,071		
35 Wahkiakum.....	7,415	6,985	10	160	2,215	3,510	6,640	2,905	2,070		
36 Walla Walla.....	42,049	509,838	17,137	33,353	58,273	29,049	50,078	160,902	178,762		
37 Whitman.....	44,992	692,443	27,452	11,597	48,417	48,095	12,698	85,559	23,718		
38 Yakima.....	27,370	339,157	10,065	15,072	15,072	67,380	67,380	298,235	224,465		
39	59,560	1,042,220	29,850	32,730	76,060	50,520	92,345	361,535	122,030		
Totals.....	\$1,003,793	\$16,252,561	\$673,873	\$558,201	\$2,702,473	\$757,457	\$1,004,094	\$2,317,370	\$1,845,345	\$2,340,647	\$3,747,990

Schedule "A"—Table I—Continued.

COUNTIES	26	27	28	29	30	31	32	33	34	35	36
	Steamboats, sailing vessels, launches, dredges, barges, ferries, row boats, etc.	Lumber	Saw logs and piling	Shingles and lath	Sash, doors, mouldings, pillars, finishing lumber, etc.	Wood, coal, brick, lime, cement, etc.	Goods and merchandising, including fixtures and appliances used in business	Manufacturers' materials and manufactured articles	Manufacturers' tools, implements and machinery, including engines and boilers	Capital stock of incorporated banks	Money
1 Adams.....	\$7,224			\$324	\$1,910	\$4,232	\$196,653	\$1,563	\$11,136	\$153,922	.....
2 Asotin.....	3,350	12,985	\$700	61	350	17,243	17,793	5,550	27,243	23,500	.....
3 Benton.....	2,200	15,000	65		1,500	240,050	240,050	27,243	5,245	98,420	.....
4 Blaine.....	7,130	44,900	80,305	1,735	1,005	7,085	946,650	545	207,199	257,199	.....
5 Chelan.....	35,933	77,145	35,933	3,033	1,189	1,968	905,660	111,370	309,939	118,040	.....
6 Clark.....	4,115	18,350	14,840	980	1,250	5,880	355,900	128,670	894,555	215,350	.....
7 Columbia.....	380	950		75	50	370	128,779	25	5,500	163,653	\$350
8 Cowlitz.....	13,348	14,540	62,413	3,855	625	625	188,724	3,200	87,024	59,653	.....
9 Douglas.....	6,490	8,800	8,823	472	4,443	4,840	188,807		56,457	17,926	.....
10 Ferry.....	6,413	12,957	18,829	38	2,585	2,585	187,885	1,315	56,457	15,460	.....
11 Franklin.....	1,671	11,055		55	505	2,040	143,108	365	17,626	53,936	.....
12 Garfield.....	3,855	4,225		440	605	2,175	164,890	510	1,533	144,750	.....
13 Grant.....	92,185	720,280	516,320	70,955	150		1,098,800	10,760	1,637,080	555,455	.....
14 Grays Harbor.....	4,560	250	12,850	870	100	450	139,836	525	14,985	49,200	.....
15 Island.....	4,560	250	12,850	870	100	450	139,836	525	14,985	49,200	.....
16 Jefferson.....	3,118,703	1,463,522	175,601	111,417	61,443	85,108	11,021,410	1,075,325	4,873,216	4,087,270	.....
17 King.....	84,313	49,532	20,875	1,435	2,275	2,065	256,305	19,940	183,200	183,200	.....
18 Kittitas.....	2,003	23,920	2,700	1,705	600	1,290	190,875	40,730	57,273	184,115	.....
19 Klickitat.....	480	18,435	5,118	8,123	106	811	175,991	838	446,238	275,239	.....
20 Lewis.....	685	23,045				2,255	640,832	12,435	36,356	217,068	.....
21 Lincoln.....	11,573	38,500	31,017	512	100	1,582	493,839	2,575	5,590	32,750	.....
22 Mason.....	2,775	14,590	14,590	1,060	2,556	1,850	329,865	43	432,478	128,220	.....
23 Okanogan.....	95,477	185,089	59,332	13,469	100	1,194	565,679	11,068	432,478	166,729	.....
24 Pacific.....	1,062	567,585	192,156	5,330	7,750	1,860	119,940	80,065	72,055	47,130	.....
25 Pend Oreille.....	247,886	366,375	70,845	32,440	51,236	54,386	4,983,170	551,900	2,979,110	829,876	.....
26 Pierce.....	46,387	732				535	66,511	1,525	24,273	15,250	7,060
27 San Juan.....	94,786	6,736	6,736	18,100	1,050	5,540	582,765	27,800	667,850	219,534	.....
28 Skagit.....	23,680	3,590				300	35,010	976	48,730	8,100	.....
29 Skamania.....	4,775	3,590				1,120	2,253,100	1,110,840	1,172,735	508,525	76
30 Spokane.....	683,205	165,875	165,875	63,625	5,300	50,860	8,547,686	491,765	997,690	2,236,640	.....
31 Stevens.....	4,175	877,555	22,175	12,865	14,550	60,860	803,812	73,670	312,912	136,236	2,065
32 Thurston.....	3,335	181,758	96,479	15,676	7,750	6,661	290,263	298,567	328,645	37,250	.....
33 Tilton.....	14,931	87,687	38,135	9,875	1,000	6,000	22,270	10,655	27,990	4,500	.....
34 Walla Walla.....	32,236		16,950	250		17,632	1,127,612	29,046	667,616	667,616	.....
35 Waiilatup.....	69,435		45,780	575	41,080	3,872	1,416,468	160,526	749,752	647,327	.....
36 Walla Walla.....	69,435		45,780	575	41,080	3,872	1,416,468	160,526	749,752	647,327	.....
37 Whitman.....	465	17,375		14,060	4,400	4,886	986,403	2,405	4,640	828,858	.....
38 Yakima.....	77,460		28,710	4,625	14,310	20,520	1,987,980	12,810	30,450	803,950	.....
Totals.....	\$8,985,909	\$9,017,877	\$1,705,339	\$400,824	\$221,545	\$318,941	\$39,067,203	\$4,215,406	\$16,441,032	\$14,546,429	\$72,659

Schedule "A"—Table 1—Continued.

COUNTIES	37	38	39	40	41	42	43
	Theatre furniture and motion picture machines	Stock and fixtures of billiard and pool rooms, bowling alleys, barber shops, etc.	Furniture and fixtures of hotels, restaurants, lodge- ing houses	Hay grain and other farm products in hands of producers	Hay grain and other farm products in warehouses, elevators or cold storage	Elevators, ware- houses, or other im- provements on lands, the title of which is vested in any railroad company, or other per- son, firm or corp'n	Improvements on lands held under the laws of U. S. or leased from state
1 Adams.....	\$310	\$7,053	\$3,198	\$4,570	\$108,900	\$73,270	\$478
2 Asotin.....	850	4,902	1,200	14,736	7,692	7,750	2,752
3 Benton.....	2,745	4,300	13,400	7,213	25,475	40,930	2,645
4 Chelan.....	5,295	15,945	20,555	22,380	184,365	189,081	19,085
5 Colville.....	2,660	7,010	17,584	223	1,060	74,380	11,150
6 Clark.....	1,075	3,375	13,420	135	30	2,790	2,790
7 Columbia.....	700	3,350	2,635	1,273	176,725	34,075	1,025
8 Cowlitz.....	592	3,313	9,300	75	7,560	88,501	4,825
9 Douglas.....	1,715	3,647	2,613	12,369	235,574	88,571	14,120
10 Ferry.....	1,483	1,353	2,732	150	4,001	1,527	10,288
11 Franklin.....	1,462	6,070	10,375	1,325	100,375	47,430	673
12 Garfield.....	125	1,200	1,960	469	220,234	16,631	2,149
13 Grant.....	460	5,105	4,872	5,850	72,055	32,525	1,738
14 Grays Harbor.....	4,890	16,640	57,220	725	560	84,655	20
15 Island.....	225	75	.....	4,255	.....	.....	75
16 Jefferson.....	350	50	2,130	900	.....	.....	4,500
17 King.....	133,512	56,408	1,143,168	42,079	3,420	723,411	723,411
18 Kittitas.....	5,925	9,480	14,222	.....	.....	1,320	2,925
19 Kittitas.....	1,560	11,815	27,305	100,600	24,730	43,845	14,940
20 Kittitas.....	640	2,178	2,905	3,460	56,669	24,362	4,393
21 Lewis.....	2,002	6,035	46,741	1,175	2,035	6,535	1,430
22 Lincoln.....	2,350	10,360	6,392	3,858	405,169	72,910	17,198
23 Mason.....	250	150	2,662	.....	.....	.....	.....
24 Okanogan.....	2,535	5,610	10,515	6,760	80,950	78,815	30,880
25 Pacific.....	2,440	4,145	8,543	.....	3,199	25,688	8,540
26 Pend Oreille.....	637	3,655	6,675	1,065	1,100	3,440	7,175
27 Pierce.....	56,945	51,775	317,245	11,990	391,410	296,795	63,075
28 San Juan.....	250	190	785	478	.....	.....	3,175
29 Skagit.....	6,310	11,720	16,825	9,780	5,120	8,630	7,180
30 Skamania.....	.....	110	3,660	.....	.....	12,900	.....
31 Snohomish.....	6,410	24,970	68,325	2,265	12,845	17,860	2,500
32 Spokane.....	46,340	21,920	448,795	47,965	293,700	6,120	6,120
33 Stevens.....	1,920	5,915	10,605	7,414	4,002	4,182	2,888
34 Thurston.....	1,280	2,781	15,430	525	1,105	1,650	32,600
35 Walla Walla.....	100	510	675	.....	.....	1,065	.....
36 Whitman.....	5,000	12,295	37,122	14,447	356,585	269,430	950
37 Whatcom.....	13,950	28,730	28,975	7,465	22,775	18,457	14,442
38 Yakima.....	6,780	16,355	34,300	763,166	.....	244,025	14,515
39 Yakima.....	20,410	29,235	69,560	130,865	.....	284,785	1,550
Totals.....	\$342,712	\$395,990	\$2,437,899	\$1,242,089	\$3,102,092	\$2,709,473	\$1,033,470

Schedule "A"—Table I—Concluded.

COUNTIES	44 Property of gas, electric light, power, water, tele- phone, ex- press, etc. companies	45 Fish traps and locations	46 Value of timber held separately from land	47 Leaseholds	48 All other items of personal property	TOTALS		
						Aggregate value of personal property as equalized by county boards	Aggregate value of exemptions under section 5 of law	Aggregate assessed value of taxable property as equalized
1 Adams.....	\$1,005	.....	.....	\$7,511	\$2,536	\$1,612,986	\$176,743	\$1,436,193
2 Asotin.....	119,253	.....	.....	2,452	1,353	717,265	119,100	594,165
3 Benton.....	302,980	.....	.....	2,355	2,750	1,637,690	222,815	1,414,805
4 Chelan.....	438,277	.....	.....	.....	4,185	3,788,338	413,932	3,374,396
5 Clallam.....	91,870	.....	\$15,375	.....	4,530	1,971,000	218,565	1,752,435
6 Clatsop.....	329,830	.....	36,791	24,070	15,833	3,353,100	792,310	2,560,790
7 Columbia.....	74,831	.....	11,010	12,366	33,105	1,376,281	121,700	1,254,581
8 Cowlitz.....	146,134	.....	.....	.....	10,140	1,348,694	164,400	1,184,294
9 Douglas.....	70,827	.....	29,870	.....	91,309	1,708,256	251,595	1,456,661
10 Ferry.....	20,381	.....	475	.....	2,637	1,538,322	151,172	1,387,150
11 Franklin.....	180,065	.....	.....	100	3,072	1,233,690	170,985	1,062,705
12 Garfield.....	27,356	.....	.....	3,043	12,682	1,310,159	90,750	1,219,409
13 Grant.....	7,967	.....	.....	4,973	7,577	1,103,525	500,285	603,240
14 Grays Harbor.....	799,865	.....	180,850	19,975	5,136	8,552,610	403,350	8,149,260
15 Island.....	4,845	.....	.....	.....	1,005	385,295	311,600	79,695
16 Jefferson.....	83,254	.....	108,000	4,118	1,417	63,654,455	73,795	63,580,660
17 King.....	6,684,270	.....	412,100	611,100	315,111	2,453,698	15,608,356	48,048,393
18 Kittitas.....	165,522	.....	.....	1,265	32,050	2,506,035	308,850	1,946,385
19 Kittitas.....	82,855	.....	17,275	3,385	6,060	1,866,571	373,310	1,493,261
20 Klamath.....	198,799	.....	12,743	3,578	15,269	4,385,469	506,753	3,878,716
21 Lewis.....	180,000	.....	172,585	250	1,358	3,440,315	322,000	3,118,315
22 Lincoln.....	575,022	.....	.....	.....	7,362	2,440,315	132,500	2,307,815
23 Mason.....	15,075	.....	181,213	3,030	44,945	946,315	173,815	772,500
24 Okanogan.....	130,940	.....	.....	2,845	4,645	2,430,685	476,715	1,953,970
25 Pacific.....	89,929	.....	54,253	10,065	38,800	2,312,300	188,700	2,123,600
26 Pend Oreille.....	53,430	.....	41,740	33,336	83,336	1,549,492	160,065	1,389,427
27 Pierce.....	3,862,669	.....	46,565	188,460	217,940	21,119,615	1,944,975	19,174,640
28 San Juan.....	23,471	.....	.....	.....	100	3,773,405	57,561	3,715,844
29 Skagit.....	149,255	.....	115,183	425	1,030	873,254	462,700	3,060,594
30 Skamania.....	182,566	.....	9,500	.....	63,418	541,445	27,150	514,295
31 Snohomish.....	738,580	.....	54,200	9,865	70,555	10,221,690	1,281,225	8,940,465
32 Spokane.....	2,948,518	.....	2,075	7,040	70,180	27,461,928	4,064,355	23,447,593
33 Stevens.....	372,625	.....	15,480	505	2,199	2,695,967	845,557	2,851,430
34 Thurston.....	134,574	.....	8,450	18,117	82,300	2,624,960	354,600	2,270,360
35 Wahkiakum.....	8,840	.....	.....	.....	22,065	414,620	41,966	372,654
36 Walla Walla.....	73,020	.....	.....	9,299	76,220	5,822,706	544,050	5,278,656
37 Whitman.....	305,572	.....	57,410	60,540	22,076	7,339,467	1,317,353	5,922,104
38 Whitman.....	317,868	.....	.....	23,660	11,000	6,808,031	762,475	6,045,556
39 Yakima.....	827,070	.....	1,520	4,565	16,290	10,617,000	1,734,100	8,882,900
Totals.....	\$21,002,438	\$415,221	\$1,029,415	\$1,054,744	\$1,302,712	\$215,585,003	\$34,900,996	\$180,624,067

SCHEDULE "A"—Table II.

Abstract of Assessment of Personal Property in the State of Washington
for the Year 1922.

No. of Item	DESCRIPTION OF PROPERTY	Number	Assessed Value	Average Assessed Value
1	Horses— <ul style="list-style-type: none"> One year old..... Two years old..... Three years old and over..... Work horses..... Stallions..... 	13,050 18,704 33,723 147,157 970	\$120,384 279,913 700,558 5,145,108 75,883	\$9 22 14 97 20 77 34 96 79 21
2	Mules and Asses.....	19,331	693,557	35 79
3	Stock Cattle— <ul style="list-style-type: none"> One year old..... Two years old..... Three years old and over..... 	90,359 58,307 71,908	646,057 729,557 1,284,271	7 15 12 51 17 86
4	Milk Cows.....	192,900	4,881,891	25 31
5	Bulls, kept for breeding purposes.....	7,780	348,274	44 88
6	Stock Sheep and Goats.....	418,101	1,091,650	2 59
7	Hogs.....	70,273	358,157	5 10
8	Poultry.....	.....	747,179	.....
9	Bicycles.....	2,480	22,235	8 97
10	Motorcycles.....	1,570	81,300	51 82
11	Automobiles and Auto Trucks.....	143,669	34,102,657	239 34
12	Sewing Machines.....	94,880	736,630	7 76
13	Organs.....	5,108	87,624	17 15
14	Pianos, Automatic and Electric Pianos.....	64,557	4,852,196	75 19
15	Band Instruments, Violins, Phonographs, etc.....	.....	1,063,793	.....
16	Household Furniture, including clocks, rugs, gold and silver plate, paintings, etc.....	.....	16,252,561	.....
17	Libraries, Books, Scientific Instruments, etc.....	.....	673,873	.....
18	Diamonds, Jewelry, Watches, Firearms, Clothing, etc.....	.....	858,201	.....
19	Office Furniture, Safes, Typewriters, Adding Machines, etc.....	.....	2,702,473	.....
20	Mechanics' Tools and Implements.....	.....	797,437	.....
21	Trucks, Wagons, Sleighs, Carriages and Cutters.....	.....	1,004,094	.....
22	Agricultural Implements, Farm Machinery and Harness.....	.....	2,817,370	.....
23	Threshing Machines, Harvesters, Hay Presses, Traction Engines, etc.....	.....	1,845,345	.....
24	Donkey Engines, Pile Drivers, Hoisting Engines, etc.....	.....	2,340,647	.....
25	Logging Railroads, Logging Engines, Logging Trucks and Equipment.....	.....	3,747,990	.....
26	Steamboats, Sailing Vessels, Launches, Dredges, Barges, Ferries, Row Boats, etc.....	.....	3,985,909	.....
27	Lumber.....	.....	6,017,877	.....
28	Saw Logs and Piling.....	.....	1,706,380	.....
29	Shingles and Lath.....	.....	400,824	.....
30	Sash, Doors, Mouldings, Pillars, Finishing Lumber, etc.....	.....	221,545	.....
31	Wood, Coal, Brick, Lime, Cement, etc.....	.....	313,941	.....
32	Goods and Merchandise, including fixtures and appliances used in business.....	.....	39,067,203	.....
33	Manufacturers' Materials and Manufactured Articles.....	.....	4,215,495	.....
34	Manufacturers' Tools, Implements and Machinery, including engines and boilers.....	.....	16,441,062	.....
35	Capital Stock of Incorporated Banks.....	.....	14,540,429	.....
36	Money.....	.....	72,659	.....
37	Theatre Furniture and Motion Picture Machines.....	.....	342,712	.....
38	Stock and Fixtures of Billiard and Pool Rooms, Bowling Alleys, Barber Shops, etc.....	.....	395,980	.....

Schedule "A"—Table II—Concluded.

No. of Item	DESCRIPTION OF PROPERTY	Number	Assessed Value	Average Assessed Value
39	Furniture and Fixtures of Hotels, Restaurants and Lodging Houses.....		2,489,869	.....
40	Hay, Grain and other farm products in hands of producers.....		1,242,039	.....
41	Hay, Grain and other farm products in Warehouse, Elevator or Cold Storage.....		3,192,662	.....
42	Elevators, Warehouses, or other improvements on lands, the title of which is vested in any railroad company, or other person, firm or corporation.....		2,700,473	.....
43	Improvements on lands held under the laws of the United States, or leased from the State.....		1,088,470	.....
44	Property of Gas, Electric Light, Power, Water, Telephone, Express and other public service concerns, including franchises.....		21,062,438	.....
45	Fish Traps and Locations.....		415,221	.....
46	Value of timber held separately from land.....		1,629,415	.....
47	Leaseholds		1,064,744	.....
48	All other items of personal property.....		1,302,742	.....
	Aggregate assessed value of personal property as equalized by County Boards.....		\$215,535,003	.....
	Aggregate value of exemptions under section 5 of Law.....		34,960,936	.....
	Aggregate assessed value of taxable property as equalized.....		180,624,067	.....

SCHEDULE "B."

Abstract of Assessment of Real Property in the State of Washington, as Returned
by the County Boards of Equalization for the Year 1922.

	COUNTIES	Total number of acres of land, ex- clusive of town lots	Number of acres fenced	Number of acres of timber lands	Number of acres of other unim- proved lands	Number of acres of improved lands	
1	Adams.....	1,129,686	1,110,000		323,165	806,520	1
2	Asotin.....	280,615	200,000		193,515	87,100	2
3	Benton.....	828,891			798,651	30,240	3
4	Chelan.....	606,741	96,220	23,485	530,920	52,336	4
5	Clallam.....	532,580	19,948	355,307	158,899	18,374	5
6	Clarke.....	396,896	172,100	9,560	285,838	71,488	6
7	Columbia.....	365,150	184,385		180,765	184,385	7
8	Cowlitz.....	634,004	74,788	297,392	309,818	26,794	8
9	Douglas.....	979,340	805,914		457,944	521,396	9
10	Ferry.....	219,113	96,204	57,528	136,961	24,614	10
11	Franklin.....	668,343	426,510		420,061	263,252	11
12	Garfield.....	332,421	332,421		178,112	154,309	12
13	Grant.....	1,454,416	598,796		995,406	459,010	13
14	Grays Harbor.....	831,972		823,049	480,760	22,163	14
15	Island.....	119,241	25,174	4,943	98,472	15,826	15
16	Jefferson.....	282,957	7,124	173,663	102,270	6,704	16
17	King.....	850,302		300,780	484,521	65,001	17
18	Kitsap.....	222,582	26,394	43,985	164,586	14,061	18
19	Kittitas.....	902,531	253,000	145,526	670,237	86,768	19
20	Klickitat.....	963,388	456,846	213,608	559,978	189,802	20
21	Lewis.....	976,061	124,864	394,978	507,249	75,834	21
22	Lincoln.....	1,371,672	1,358,668		598,315	778,357	22
23	Mason.....	404,091		138,993	254,520	10,378	23
24	Okanogan.....	806,738		51,308	594,858	159,572	24
25	Pacific.....	529,568		392,747	217,546	9,275	25
26	Pend Oreille.....	535,060	38,918	191,518	321,664	21,898	26
27	Pierce.....	606,490		254,930	301,990	49,570	27
28	San Juan.....	106,183	70,500		90,093	16,090	28
29	Skagit.....	537,111		212,716	250,000	74,395	29
30	Skamania.....	238,662	15,516	137,978	94,742	5,942	30
31	Snohomish.....	570,442	51,582	129,012	394,840	46,560	31
32	Spokane.....	997,554	653,972	58,135	545,138	394,281	32
33	Stevens.....	1,091,975	218,756	146,196	833,821	111,958	33
34	Thurston.....	418,906		138,485	253,421	27,000	34
35	Wahkiakum.....	148,976	7,700	46,912	97,414	4,650	35
36	Walla Walla.....	770,280	732,144		251,601	518,688	36
37	Whatcom.....	414,501	85,762	91,516	252,964	70,021	37
38	Whitman.....	1,274,037	1,263,153		310,685	963,352	38
39	Yakima.....	882,901			709,338	173,563	39
	Totals.....	25,268,395	9,501,354	4,250,580	14,406,058	5,611,757	

Schedule "B"—Continued.

COUNTIES		Valuation of timber lands as equalized by county boards		Valuation of other unimproved lands as equalized by county boards		Valuation of improved lands as equalized by county boards		
		Average value per acre	Total value	Average value per acre	Total value	Average value per acre	Total value	
1	Adams.....			\$2 40	\$775,596	\$9 88	\$7,969,092	1
2	Asotin.....			3 00	580,545	27 97	2,430,370	2
3	Benton.....			4 55	3,635,790	74 06	2,239,580	3
4	Chelan.....	\$7 97	\$187,100	1 90	1,009,470	154 61	8,091,497	4
5	Challam.....	22 65	8,046,045	6 64	1,034,903	35 28	3,448,180	5
6	Clarke.....	33 53	320,560	9 81	2,803,700	48 24	3,448,350	6
7	Columbia.....			2 55	461,480	27 64	5,086,020	7
8	Cowlitz.....	32 46	9,664,215	5 16	1,597,230	37 28	998,820	8
9	Douglas.....			2 79	1,275,400	14 26	7,436,210	9
10	Ferry.....	5 51	317,067	4 03	552,524	14 82	364,792	10
11	Franklin.....			2 91	1,223,951	8 44	2,221,915	11
12	Garfield.....			3 61	643,325	20 16	3,111,496	12
13	Grant.....			1 89	1,882,096	7 74	3,552,070	13
14	Grays Harbor.....	45 00	14,806,497	4 55	2,188,900	51 60	1,143,556	14
15	Island.....	32 71	161,711	10 59	1,043,098	43 67	691,117	15
16	Jefferson.....	32 59	5,670,965	7 27	743,330	35 68	239,200	16
17	King.....	25 21	7,582,063	19 21	9,307,648	190 00	12,350,190	17
18	Kitsap.....	26 42	1,162,015	17 25	2,838,338	48 99	688,996	18
19	Kittitas.....	6 00	874,110	3 06	2,051,390	42 17	3,658,750	19
20	Klickitat.....	7 06	1,508,396	3 71	2,079,965	19 92	3,780,565	20
21	Lewis.....	22 72	8,974,000	5 37	2,723,467	29 53	2,239,501	21
22	Lincoln.....			2 40	1,424,688	18 68	14,536,567	22
23	Mason.....	23 06	3,205,490	3 67	934,140	25 18	266,405	23
24	Okanogan.....	3 37	173,015	2 06	1,225,260	22 75	3,630,735	24
25	Pacific.....	22 66	6,658,840	6 14	1,336,480	39 36	365,026	25
26	Pend Oreille.....	7 03	1,346,707	2 95	947,613	17 89	391,750	26
27	Pierce.....	21 65	5,518,500	12 89	3,801,545	106 37	5,272,965	27
28	San Juan.....			3 00	270,189	29 83	480,006	28
29	Skagit.....	21 40	4,551,606	7 45	1,861,285	73 89	5,497,330	29
30	Skamania.....	13 37	1,844,218	6 13	540,789	47 02	279,395	30
31	Snohomish.....	30 05	3,877,280	13 44	5,304,970	53 88	2,510,200	31
32	Spokane.....	4 56	265,165	4 24	2,300,180	23 10	9,109,265	32
33	Stevens.....	6 32	923,758	3 56	2,064,810	26 44	2,959,925	33
34	Thurston.....	24 88	3,445,917	7 75	1,964,252	19 21	518,744	34
35	Wahkiakum.....	17 96	842,630	5 43	528,580	41 72	194,000	35
36	Walla Walla.....			4 15	1,045,380	26 80	13,900,840	36
37	Whatcom.....	20 06	1,837,744	12 79	3,235,975	44 59	3,122,040	37
38	Whitman.....			4 57	1,420,380	24 76	23,848,120	38
39	Yakima.....		62,430	2 35	1,666,130	113 17	19,642,960	39
		\$22 12	\$94,018,682	\$5 00	\$73,382,781	\$27 06	\$178,932,437	

Schedule "B"—Concluded.

COUNTIES	Valuation of improvements as equalized by county boards of equalization		Valuation of city lots (exclusive of improvements) as equalized by county boards	Valuation of improvements on city lots as equalized by county boards	Aggregate Valuation of all real property and improvements (except steam and electric railways) as equalized by county boards	
	Average value per acre	Total-value				
1 Adams.....	\$1 12	\$901,640	\$263,233	\$840,648	\$10,750,309	1
2 Asotin.....	4 32	375,975	474 160	564,675	4,431,725	2
3 Benton.....	13 33	403,080	548,000	597,330	7,423,780	3
4 Chelan.....	28 08	1,499,610	1,791,218	2,320,140	15,099,035	4
5 Clallam.....	14 65	239,240	1,667,907	768,235	12,454,490	5
6 Clarke.....	14 00	1,000,000	2,646,440	2,061,610	12,230,690	6
7 Columbia.....	1 89	349,100	215,680	499,530	6,621,790	7
8 Cowlitz.....	15 18	406,857	638,314	641,520	13,936,956	8
9 Douglas.....	1 78	927,410	162,560	514,725	10,316,305	9
10 Ferry.....	7 84	193,048	119,925	157,718	1,705,064	10
11 Franklin.....	60	156,720	491,011	575,310	4,698,807	11
12 Garfield.....	1 76	271,330	182,900	259,640	4,468,690	12
13 Grant.....	1 29	591,790	332,775	446,280	6,805,010	13
14 Grays Harbor.....	55 64	1,233,181	3,312,438	4,169,095	26,853,656	14
15 Island.....	15 97	252,754	134,159	118,610	2,401,449	15
16 Jefferson.....	36 12	242,155	407,799	382,945	7,696,411	16
17 King.....	76 39	4,985,243	137,724,255	63,514,900	225,444,899	17
18 Kitsap.....	47 53	668,335	2,515,650	1,180,330	9,053,663	18
19 Kittitas.....	10 50	918,515	1,295,568	1,630,500	10,437,833	19
20 Klickitat.....	4 51	856,805	437,011	528,747	9,211,478	20
21 Lewis.....	11 99	909,622	1,835,797	2,006,032	18,686,420	21
22 Lincoln.....	2 58	2,007,799	408,983	1,324,251	19,702,238	22
23 Mason.....	12 94	136,910	96,128	139,270	4,778,343	23
24 Okanogan.....	6 53	1,041,330	345,635	770,105	7,227,080	24
25 Pacific.....	52 09	488,729	1,135,751	956,437	11,161,233	25
26 Pend Oreille.....	26 37	577,350	166,900	320,130	3,750,350	26
27 Pierce.....	67 07	3,324,540	29,286,270	17,964,745	65,248,556	27
28 San Juan.....	19 64	316,030	66,315	94,095	1,226,685	28
29 Skagit.....	15 88	1,181,540	1,672,195	1,612,650	16,376,005	29
30 Skamania.....	22 09	131,265	48,735	79,110	2,963,512	30
31 Snohomish.....	44 38	2,067,610	8,115,700	5,022,690	26,896,330	31
32 Spokane.....	6 57	2,591,565	31,645,670	33,295,545	79,216,410	32
33 Stevens.....	12 84	1,437,015	559,137	591,223	9,435,898	33
34 Thurston.....	21 61	563,571	1,777,073	1,713,660	10,008,247	34
35 Wahkiakum.....	34 91	162,310	43,410	53,220	1,824,150	35
36 Walla Walla.....	2 81	1,467,940	4,216,065	4,532,435	25,152,690	36
37 Whatcom.....	19 25	1,348,138	4,600,374	4,167,423	18,311,699	37
38 Whitman.....	1 69	1,631,740	1,575,340	2,734,300	31,299,890	38
39 Yakima.....	26 34	4,571,515	4,431,455	4,931,605	35,305,095	39
	\$6 42	\$42,419,327	\$237,468,813	\$164,280,370	\$790,502,410	

SCHEDULE "C"—Table I—Abstract of Assessment Roll of Operating Property of Steam Railroads and Electric Roads—State of Washington, Year 1922.

BLAKELY RAILROAD.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Mason.....	Main Line	40.00	10.000	\$7,644 (1)	\$76,440	\$3,057 60	\$30,576	\$119 17	\$1,192	\$47 67	\$77,032	\$31,053	
	Main Track.....	.....	.350	1,528 (2)	536	611 52	214	23 83	8	9 50	543	217
	Sidings.....	.....		.....	\$76,976	.....	\$30,790	.....	\$1,200	.....	\$78,175	\$31,270
	Totals.....	.....	10.350	.....		.....		.....			\$460	

COWLITZ, CHEHALIS & CASCADE RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property		
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equalized value	
Lewis.....	Main Line	84.00	18,320	\$7,227 25	\$132,403	\$2,457 27	\$45,017							
	Main Track.....		4,650	1,445 45	6,722	491 45	2,285	\$1,558 45	\$28,551	\$29 87	\$160,954	\$54,724		
	Sidings.....							311 68	1,449	105 97	8,171	2,178		
	Totals.....		22,970		\$139,125		\$47,302		\$30,000		\$169,125	\$57,502		

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio actual value to (Pct.)	REAL PROPERTY Right-of-Way and Tracks						PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
		Mileage	Rate per mile, actual value	Actual value	Equal-ized rate per mile	Equal-ized value	Rate per mile, actual value	Actual value	Equal-ized rate per mile	Equal-ized value	Actual value	Equalized value		
Adams.....	Main Line	74.516	\$73,919 04	\$5,508,151	\$29,567 62	\$2,203,291	\$9,954 98	\$667,295	\$3,581 97	\$263,914	\$6,175,436	\$2,470,178		
	Main Track.....	19.318	14,783 81	286,564	5,913 52	114,237	1,790 99	34,598	716 40	13,830	329,192	129,076		
	Branch Lines—Main Track.....	29.536	14,783 81	437,527	5,913 52	175,011	1,790 99	53,004	716 40	21,202	469,531	186,213		
	Sidings.....	2.488	3,695 94	9,168	1,478 88	3,675	447 75	1,113	179 10	445	10,301	4,120		
	Totals.....	125.915	.....	\$6,240,460	.....	\$2,496,184	.....	\$756,000	.....	\$297,400	\$6,996,460	\$2,768,584		
Benton.....	Branch Lines	39.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Main Track.....	29.561	\$14,783 81	\$422,240	\$5,765 69	\$164,674	\$1,790 99	\$51,153	\$686 40	\$19,940	\$473,390	\$184,623		
	Sidings.....	2.451	3,695 94	9,069	1,441 42	3,533	447 75	1,097	174 62	425	10,156	3,961		
	Totals.....	31.012	.....	\$431,299	.....	\$168,207	.....	\$52,250	.....	\$20,377	\$483,549	\$188,584		
Chilham.....	Branch Lines	42.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Main Track.....	62.302	\$14,783 81	\$921,061	\$6,209 20	\$386,845	\$1,790 99	\$111,582	\$752 22	\$46,865	\$1,032,643	\$433,710		
	Sidings.....	12.349	3,695 94	45,641	1,552 29	19,169	447 75	5,329	188 06	2,322	51,170	21,491		
	Totals.....	74.651	.....	\$966,702	.....	\$406,014	.....	\$117,111	.....	\$49,187	\$1,083,813	\$455,201		
Grant.....	Main Line	38.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Main Track.....	36.660	\$73,919 04	\$2,707,872	\$28,089 24	\$1,029,751	\$8,954 93	\$328,288	\$3,402 87	\$124,746	\$3,088,160	\$1,154,500		
	Sidings.....	5.886	14,783 81	79,636	5,617 85	30,288	\$1,790 99	9,646	680 58	3,606	89,272	33,924		
	Branch Lines—Main Track.....	32.983	14,783 81	487,614	5,617 85	186,203	1,790 99	59,072	680 58	22,448	546,686	207,741		
	Sidings.....	2.978	3,695 94	10,996	1,404 46	4,180	447 75	1,332	170 15	500	12,331	4,686		
	Totals.....	78.005	.....	\$3,288,111	.....	\$1,249,482	.....	\$398,338	.....	\$151,360	\$3,686,449	\$1,400,381		
Grays Harbor	B'ch.	41.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Sidings.....	2.181	\$7,391 90	\$16,122	\$3,030 68	\$6,610	\$95 49	\$1,953	\$367 15	\$801	\$18,075	\$7,411		

Lewis.....	Willapa Harbor B'ch.	34.00	31,071	\$18,479 76	\$590,816	\$6,283 12	\$200,878	\$2,238 73	\$71,575	\$761 17	\$24,335	\$662,301	\$225,213
	Main Track.....		4,728	3,605 94	17,456	1,256 02	5,965	447 75	2,115	152 24	719	19,571	6,654
	Morton Branch—												
	Main Track.....		17,554	18,479 76	324,304	6,283 12	110,204	2,238 73	30,200	761 17	13,392	363,083	123,656
	Sidings.....		6,579	3,605 94	24,316	1,256 02	8,297	447 75	2,946	152 24	1,002	27,262	9,289
	Totals.....		60,927		\$956,982		\$325,374		\$115,935		\$39,418	\$1,072,917	\$364,792
Pacific.....	Willapa Harbor B'ch.	41.00	23,651	\$18,479 76	\$437,055	\$7,576 70	\$179,107	\$2,238 73	\$52,948	\$917 88	\$21,709	\$490,013	\$200,906
	Main Track.....		5,139	3,605 94	18,998	1,515 84	7,757	447 75	2,301	183 58	945	21,294	8,730
	Sidings.....												
	Totals.....		28,790		\$456,053		\$186,864		\$55,249		\$23,652	\$511,307	\$209,636
Pend Oreille..	Pend Oreille Branch..	40.00	70,921	\$95,871 67	\$1,832,257	\$10,348 07	\$759,903	\$3,134 22	\$221,090	\$1,253 60	\$68,798	\$2,054,295	\$821,491
	Main Track.....		9,353	7,391 90	69,137	2,956 76	27,655	865 49	8,576	368 20	3,550	77,513	31,005
	Sidings.....												
	Totals.....		80,174		\$1,901,394		\$780,558		\$230,345		\$72,135	\$2,131,739	\$852,496
Pierce.....	Main Line.....	42.00	13,009	\$73,919 04	\$931,513	\$31,046 00	\$403,877	\$8,954 98	\$116,495	\$3,761 07	\$48,928	\$1,078,108	\$452,895
	Main Track.....		49,334	14,783 51	730,064	6,209 20	305,685	1,750 99	86,446	752 22	37,148	513,580	343,788
	Grays Harbor B'ch—												
	Main Track.....		16,159	25,871 67	419,031	10,895 10	175,558	3,134 22	50,649	1,316 37	21,871	468,707	196,856
	Sidings.....		4,247	7,391 90	31,898	3,104 60	13,155	895 49	3,803	376 11	1,597	35,196	14,782
	National Park B'ch—												
	Main Track.....		55,778	25,871 67	1,443,070	10,895 10	606,069	3,134 22	174,820	1,316 37	72,424	1,617,890	679,513
	Sidings.....		23,114	7,391 90	170,858	3,104 60	71,790	895 49	20,694	376 11	8,698	191,554	80,438
	4 1-5 Barge Landings				68,000		28,460		63,000		28,460	136,000	52,990
	Totals.....		161,691		\$3,818,077		\$1,608,591		\$517,906		\$217,521	\$4,385,986	\$1,821,112
Snohomish..	Everett Branch.....	39.00	20,878	\$25,871 67	\$540,149	\$9,581 23	\$206,256	\$3,134 22	\$46,436	\$1,191 00	\$24,896	\$606,565	\$230,132
	Main Track.....		15,642	7,391 90	115,624	3,808 92	43,957	895 49	14,007	340 29	5,523	132,631	49,290
	Sidings.....												
	Totals.....		36,520		\$655,773		\$249,193		\$79,443		\$30,189	\$735,216	\$279,382

Schedule "C"—Table I—Steam Railroads—Continued.
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—Continued.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Spokane.....	Main Line.....	42.00	13.408		\$997,759	\$31,046 00	\$419,059	\$8,954 96	\$120,874	\$3,781 07	\$50,767	\$1,118,623	\$469,826
	Main Track.....		1.904	42,223	9,313 80	17,733	2,686 48	6,115	1,128 32	5,044	2,148	47,838	19,861
	2nd Main Track.....		6.705	14,783 81	66,125	6,269 20	41,633	1,790 99	12,069	752 22	5,044	111,134	46,677
	Sidings.....												
	Coeur d'Alene B'ch— Main Track.....		12.26	18,479 76	226,502	7,781 50	96,150	2,238 73	27,447	940 27	11,528	254,000	106,684
Thurston.....	Sidings.....		3.736	3,695 94	13,808	1,552 29	6,799	447 75	1,673	186 06	703	16,451	6,502
	Totals.....		38.103		\$1,379,477		\$679,380		\$167,115		\$70,190	\$1,546,565	\$640,570
Whatcom.....	Grays Harbor B'ch— Main Track.....	39.00	32.352	\$25,871 07	\$837,000	\$10,069 95	\$326,430	\$3,134 22	\$101,396	\$1,222 35	\$39,546	\$968,396	\$395,976
	Sidings.....		13.138	7,361 90	97,115	2,882 84	37,875	865 49	11,765	349 24	4,588	106,960	42,463
	Willapa Harbor B'ch— Main Track.....		10.298	18,479 76	190,305	7,207 11	74,219	2,238 73	23,054	873 10	8,991	213,559	83,210
	Sidings.....		1.392	3,695 94	5,145	1,441 42	2,006	447 75	623	174 62	243	5,768	2,249
	Totals.....		57.180		\$1,129,565		\$440,530		\$186,940		\$53,368	\$1,266,405	\$468,968
Whatcom.....	Bellingham Branch— Main Track.....	38.00	44.398	\$18,479 76	\$818,801	\$7,022 31	\$311,144	\$2,238 73	\$99,183	\$550 72	\$37,694	\$917,994	\$345,833
	Sidings.....		25.553	3,695 94	94,442	1,404 46	35,888	447 75	11,441	170 15	4,348	105,863	40,236
	Nooksack Spur— Main Track.....		11.292	18,479 76	298,673	7,022 31	79,236	2,238 73	25,290	850 72	9,606	253,563	98,902
	Sidings.....		2.143	3,695 94	7,920	1,404 46	3,010	447 75	960	170 15	364	8,860	3,374
	Other Branch Lines— Main Track.....		5.308	14,783 81	78,472	5,617 85	29,620	1,790 99	9,507	680 58	3,612	67,979	33,432
	Sidings.....		1.721	3,695 94	6,361	1,404 46	2,417	447 75	771	170 15	238	7,132	2,710
	1 Barge Landing.....				15,000		5,700		15,000		5,700	30,000	11,400
	Totals.....		90.325		\$1,229,609		\$467,275		\$168,152		\$61,617	\$1,391,921	\$528,892

Schedule "C"—Table 1—Steam Railroads—Continued.
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—Continued.

COUNTIES	CLASSIFICATION OF TRACK	Asse'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
EQUIPMENT LINES. Adams.....	(ONLY) OVER FOREIGN												
	Main Line	40.00	19.210					\$8,954 00	\$172,024	\$3,551 97	\$68,810	\$68,810	
	(Over O.-W. R. & N. Co.)		3.520					1,790 99	6,304	716 40	2,522	6,304	2,522
	Main Tract												
	Sidings												
	Totals		22.730						\$178,328		\$71,332	\$178,328	\$71,332
Grays Harb'r	Grays Harbor B'ch. (Over N. P. Ry. Co.)	41.00											
	Main Tract		4.749					\$3,134 22	\$14,884	\$1,285 03	\$6,108	\$14,884	\$6,108
	2nd Main Tract		1.850					1,843 24	1,814	550 73	744	1,814	744
	Sidings		14.738					895 49	13,190	367 15	5,411	13,190	5,411
	(Over O.-W. R. & N. Co.)												
	Main Tract		43.000					3,134 22	135,054	1,285 03	55,372	135,054	55,372
	2nd Main Tract		1.650					1,843 24	2,216	550 73	900	2,216	900
	Sidings		16.700					895 49	15,035	367 15	6,164	15,035	6,164
	Totals		82.368						\$182,202		\$74,703	\$182,202	\$74,703
King.....	Main Line (Over Pacific Coast R. R.)	46.00											
	Main Tract		20.309					\$8,954 00	\$182,672	\$4,119 27	\$84,020	\$182,672	\$84,020
	2nd Main Tract		10.301					2,686 48	27,673	1,235 78	19,730	27,673	19,730
	Sidings		8.368					1,790 99	14,967	823 86	6,894	14,967	6,894
	(Over O.-W. R. & N. Co.)												
	Main Tract		3.840					8,954 00	20,909	4,119 27	13,758	20,909	13,758
	2nd Main Tract		3.100					2,686 48	8,328	1,235 78	3,801	8,328	3,801
	Sidings		3.660					1,790 99	6,609	823 86	3,040	6,609	3,040
	White River Branch—(Over White River Logging Co.)												
	Main Tract		1.900					3,134 22		1,441 74	2,789	5,955	2,789

	Terminals— (Over N. P. Ry. Co.) Sidings	1,861						1,700 99	3,333	823 86	1,533	3,333	1,533
	Totals	52,959							\$279,466		\$123,554	\$279,466	\$123,554
Lewis	Branch Lines (Over N. P. Ry. Co.) Sidings	131						\$385 49	\$118	\$304 47	\$40	\$118	\$40
Lincoln	Main Line (Over O.-W. R. & N. Co.) Main Track Sidings	7,000 1,350						\$3,854 88 1,700 99	\$92,685 2,418	\$3,492 87 680 68	\$23,820 919	\$92,685 2,418	\$23,820 919
	Totals	8,350							\$95,108		\$24,739	\$95,108	\$24,739
Pierce	Terminals (Over N. P. Ry. Co.) Sidings	447						\$1,700 99	\$800	\$752 22	\$336	\$800	\$336
Snohomish	Terminals (Over N. P. Ry. Co.) Sidings	514						\$1,700 99	\$1,458	\$680 58	\$554	\$1,458	\$554
Spokane	Main Line (Over O.-W. R. & N. Co.) Main Track 2nd Main Track Sidings (Over N. P. Ry. Co.) Terminals— Sidings	52,959 1,290 8,370						\$3,854 88 2,693 48 1,700 99	\$470,850 3,493 14,991	\$3,761 07 1,128 32 752 32	\$197,757 1,456 6,296	\$470,850 3,493 14,991	\$197,757 1,456 6,296
	Totals	62,716						1,700 99	852	752 22	359	852	359
Thurston	Grays Harbor B'ch. (Over O.-W. R. & N. Co.) Main Track Sidings	1,750 2,370						\$3,134 22 895 49	\$5,435 2,132	\$1,222 35 349 24	\$3,139 895	\$5,435 2,132	\$3,139 895
	Totals	4,120							\$7,607		\$2,987	\$7,607	\$2,987

Schedule "C"—Table 1—Steam Railroads—Continued.
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY—Concluded.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
			Mileage	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized value	Actual value	Equalized value
Whitman....	Main Line.....	32.00										
	(Over O.-W. R. R. & N. Co.)		1.570					\$8,054.93	\$14,059	\$2,865.58	\$14,059	\$4,400
Totals...	Main Line—											
	Main Track.....		104.099					8,954.93	\$932,109		\$932,109	\$392,673
	2nd Main Track.....		14.691					2,686.48	39,467		39,467	18,017
	Sidings.....		28.866					1,780.96	51,752		51,752	22,452
	Branch Lines—											
	Main Track.....		51.489					3,184.22	161,378		161,378	66,353
	2nd Main Track.....		3.000					1,843.24	4,030		4,030	1,653
	Sidings.....		34.060					875.49	30,474		30,474	12,443
	Totals.....		236.205						\$1,219,300		\$1,219,300	\$513,501
Track and Equipment. Equipment (only) over foreign lines.....			1,246.439		\$40,405,302		\$16,116,049		\$5,016,186		\$45,421,488	\$18,120,424
			236.205						1,219,300		1,219,300	513,501
Totals.....			1,482.635		\$40,405,302		\$16,116,049		\$6,235,486		\$46,640,788	\$18,634,015

GREAT NORTHERN RAILWAY.

[illegible]

Schedule "C"—Table I—Steam Railroads—Continued.

GREAT NORTHERN RAILWAY—Continued.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio actual value to (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Lincoln.....	Main Line.....	38.00	64.896	\$88,312 06	\$5,731,384	\$3,538 58	\$2,177,918	\$8,564 36	\$556,818	\$3,254 46	\$211,211	\$6,287,192	\$2,380,129
	Main Track.....	.....	15.062	17,662 40	206,361	6,711 71	101,293	1,712 87	23,551	650 89	9,823	292,412	111,116
	Sidings.....	.....	79.991	.....	\$3,997,925	.....	\$2,279,211	.....	\$581,669	.....	\$221,064	\$6,579,594	\$2,500,245
Okanogan...	Totals.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Branch Lines.....	40.00	133.251	\$26,493 62	\$3,530,392	\$10,597 45	\$1,412,121	\$2,569 31	\$242,393	\$1,027 72	\$136,945	\$3,872,005	\$1,540,006
	Main Track.....	.....	19.204	4,415 60	84,797	1,706 24	33,919	428 21	8,223	171 28	3,296	98,020	37,308
Pend Oreille..	Sidings.....	.....	152.455	.....	\$3,615,046	.....	\$1,446,040	.....	\$350,596	.....	\$140,224	\$3,965,665	\$1,586,274
	Totals.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Main Line.....	40.00	14.763	\$88,312 06	\$1,313,751	\$35,324 82	\$321,500	\$8,564 36	\$126,436	\$2,425 74	\$50,574	\$1,430,187	\$572,074
Pierce.....	Main Track.....	.....	4.014	17,662 40	70,397	7,064 96	28,359	1,712 87	6,575	685 15	2,750	77,772	31,109
	Sidings.....	.....	13.777	.....	\$1,374,048	.....	\$549,350	.....	\$133,311	.....	\$53,324	\$1,507,969	\$608,183
	Totals.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Skagit.....	Main Line.....	42.00	3.461	\$17,662 40	\$61,130	\$7,418 21	\$25,574	\$1,712 87	\$5,928	\$719 41	\$2,400	\$67,058	\$28,104
	Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Snohomish..	Main Line.....	34.00	27.017	\$88,312 06	\$2,385,927	\$30,026 10	\$911,215	\$8,564 36	\$231,383	\$2,911 88	\$78,670	\$2,617,310	\$880,885
	Main Track.....	.....	7.775	17,662 40	187,925	6,065 22	46,091	1,712 87	13,318	582 38	4,528	150,645	51,219
	Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Snohomish..	Branch Lines.....	.....	53.663	26,493 62	1,421,462	9,007 83	483,297	2,569 31	187,851	873 57	46,870	1,559,313	530,107
	Main Track.....	.....	21.174	4,415 60	86,304	1,501 30	31,780	428 21	9,067	145 59	3,063	102,568	34,872
	Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Snohomish..	Totals.....	.....	100.616	.....	\$4,638,210	.....	\$1,372,992	.....	\$391,619	.....	\$133,151	\$4,429,829	\$1,506,143
	Main Line.....	38.00	89.796	\$88,312 06	\$7,924,771	\$88,568 58	\$3,011,413	\$8,564 36	\$708,531	\$3,254 46	\$292,042	\$8,693,302	\$3,303,455
	Main Track.....	.....	17.064	26,493 62	452,892	10,007 58	172,065	2,569 31	43,919	976 34	10,680	460,801	188,785
Snohomish..	Sidings.....	.....	65.963	17,662 40	1,166,566	6,711 71	442,926	1,712 87	113,037	660 89	42,964	1,278,632	486,860
	Totals.....	.....	172.823	.....	\$9,543,248	.....	\$3,096,434	.....	\$925,487	.....	\$351,086	\$10,468,735	\$3,975,129

Schedule "C"—Table I—Steam Railroads—Continued.

GREAT NORTHERN RAILWAY—Concluded.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property		
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equalized value	
EQUIPMENT (ONLY) OVER N. P. RY. Tracks between Seattle and Vancouver														
Clarke.....	Main Line.....	34.00												
	Main Tract.....		17.289					\$8,564.36	\$148,155	\$2,911.88	\$50,373	\$148,155	\$50,373	
	2nd Main Tract.....		17.288					2,569.31	44,444	873.57	15,111	44,444	15,111	
	Sidings.....		6.198					1,712.87	10,616	582.88	3,610	10,616	3,610	
	Totals.....		40.785						\$203,215		\$69,094	\$203,215	\$69,094	
Cowlitz.....	Main Line.....	42.00												
	Main Tract.....		40.177					\$8,564.36	\$344,000	\$3,597.08	\$144,519	\$344,000	\$144,519	
	2nd Main Tract.....		40.177					2,569.31	103,227	1,079.11	43,385	103,227	43,385	
	Sidings.....		7.746					1,712.87	13,368	719.41	5,573	13,368	5,573	
	Totals.....		88.100						\$460,595		\$193,446	\$460,595	\$193,446	
King.....	Main Line.....	46.00												
	Main Tract.....		24.097					\$8,564.36	\$306,376	\$3,939.61	\$94,933	\$306,376	\$94,933	
	2nd Main Tract.....		24.118					2,569.31	61,967	1,181.86	28,505	61,967	28,505	
	Sidings.....		3.846					1,712.87	6,588	787.92	3,080	6,588	3,080	
	Totals.....		52.061						\$274,931		\$126,468	\$274,931	\$126,468	
Lewis.....	Main Line.....	34.00												
	Main Tract.....		28.431					\$8,564.36	\$243,408	\$2,911.88	\$82,788	\$243,408	\$82,788	
	2nd Main Tract.....		*30.894					2,569.31	79,239	873.57	30,902	79,239	30,902	
	Sidings.....		27.016					1,712.87	46,275	582.88	15,734	46,275	15,734	
	Totals.....		86.311						\$369,922		\$129,424	\$369,922	\$129,424	

* Contains 2.433 miles of 3rd Main Line Track.

Pierce.....	Main Line.....	42.00						\$8,564.39	\$925,064	\$3,597.08	\$136,892	\$136,892
	Main Tract.....	38.067						2,560.31	54,770	1,079.11	23,003	54,770
	2nd Main Tract....	121.317						1,712.87	27,741	719.41	11,652	27,741
	Sidings.....	16.196										
	Totals.....	75.570							\$408,445	\$171,547		\$171,547
Thurston....	Main Line.....	39.00										
	Main Tract.....	24.847						\$8,564.39	\$207,060	\$9,340.10	\$50,967	\$207,060
	2nd Main Tract....	7.068						2,569.31	18,198	1,002.03	7,097	18,198
	Sidings.....	8.061						1,712.87	13,842	668.02	5,368	13,842
	Totals.....	39.411							\$229,700	\$65,482		\$229,700
Totals...	Main Line— Main Tracks.....	172.308						\$8,564.39	\$1,475,708	\$290,491	\$1,475,708	\$590,491
	2nd Main Tracts..	140.867						2,569.31	361,905	144,033	361,905	144,033
	Sidings.....	69.068						1,712.87	118,350	44,997	118,350	44,997
	Totals.....	382.248							\$1,955,943	\$779,521		\$779,521
Track and Equipment.....		1,410.255						\$9,058,087	\$68,538,312	\$2,437,665	\$68,538,312	\$27,573,964
Equipment (Only) over Foreign Lines.....		382.245						1,955,943		779,521	1,955,943	779,521
Totals.....		1,792.503						\$8,014,030		\$3,217,186	\$70,490,255	\$28,353,385

† Contains 1.651 miles of 3rd Main Line Track.

MARYSVILLE & ARLINGTON RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property		
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value
Innomish...	Main Line.....	38.00	15.000	\$8,002 30	\$120,035	\$3,040 87	\$45,613	\$921 05	\$19,916	\$5,250 70	\$133,851	\$50,893
	Main Track		1.000	1,000 40	1,000	608 17	808	184 27	184		1,784	978
	Sidings											
	Totals.....		16.000		\$121,635		\$46,221		\$14,000	\$5,820	\$135,635	\$51,541

Schedule "C"—Table I—Steam Railroads—Continued.

NEWAUKUM VALLEY RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value		
Lewis.....	Main Line.....	34.00		\$7,479 50	\$79,208	\$2,543 08	\$26,981	\$291 20	\$10,497	\$37 01	\$3,569	\$39,705	\$30,500
	Main Track		10.596	1,495 90	2,239	508 61	778	198 24	303	67 40	103	2,592	881
	Sidings		1.530										
	Totals.....		12.120		\$81,497		\$27,706		\$10,800		\$3,672	\$62,297	\$31,381

NORTHERN PACIFIC RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd. ratio to actual value (Pct.)	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property		
			Mileage	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equalized value
Adams.....	Main Line.....	40.00	57.509	\$91,725 73	\$4,699,965	\$32,600 29	\$1,879,066	\$15,470 40	\$899,692	\$6,188 20	\$355,877	\$5,589,667	\$2,235,963
	Main Track		19.662	16,345 15	821,215	6,538 06	128,486	3,094 10	60,906	1,237 64	94,332	382,020	152,908
	Sidings.....												
	Branch Lines—												
	Main Track		19.680	24,517 72	482,509	9,907 00	103,004	4,641 14	91,338	1,956 46	36,535	573,847	229,539
Benton.....	Sidings.....		1.825	4,086 29	7,457	1,684 82	2,983	773 53	1,412	809 41	565	8,980	8,548
	Totals.....		98.666		\$5,511,146		\$2,204,459		\$1,043,247		\$417,269	\$6,554,393	\$2,621,758
	Main Line.....	30.00	48.738	\$91,725 73	\$3,574,520	\$31,873 03	\$1,394,083	\$15,470 40	\$676,648	\$6,032 40	\$263,898	\$4,251,108	\$1,667,956
	Main Track		16.722	16,345 15	273,324	6,374 61	106,596	3,094 10	51,739	1,206 70	90,178	825,063	126,774
	Sidings.....												
Branch Lines—	Main Track		10.630	24,517 72	280,623	9,561 91	101,643	4,641 14	49,835	1,510 04	19,241	309,958	120,884
	Sidings.....		1.725	4,086 29	7,041	1,593 65	2,746	773 53	1,339	301 68	520	8,374	3,296
	Totals.....		72.813		\$4,115,508		\$1,606,043		\$779,055		\$203,882	\$4,894,563	\$1,908,880

Clarke.....	Main Line.....	84.00	17,299	\$81,725 73	\$1,413,773	\$27,736 75	\$430,653	\$15,470 49	\$267,624	\$5,250 97	\$30,992	\$1,651,397	\$571,675
	Main Track.....		17,298	24,517 72	429,108	8,336 02	144,196	4,641 14	80,262	1,577 99	27,295	504,390	171,492
	2nd Main Track.....		7,707	16,345 15	125,972	6,567 36	43,851	3,094 10	23,946	1,051 99	8,106	149,818	50,989
	Sidings.....												
	Branch Lines— Main Track.....		27,246	24,517 72	608,083	8,336 02	227,148	4,641 14	126,466	1,577 99	42,999	704,549	270,147
Columbia....	Sidings.....		8,577	4,086 29	15,843	1,389 34	5,386	773 53	2,999	263 00	1,020	18,842	6,406
	Totals.....		73,430		\$2,647,779		\$800,244		\$501,217		\$170,415	\$3,146,996	\$1,070,659
	Dayton Branch.....	33.00	8,191	\$38,004 00	\$234,236	\$0,439 33	\$77,317	\$5,414 65	\$44,351	\$1,786 94	\$14,636	\$273,647	\$91,053
	Main Track.....		2,080	8,172 57	21,902	2,066 95	7,298	1,547 05	4,146	510 53	1,369	26,048	8,595
	Sidings.....												
Cowlitz.....	Totals.....		10,871		\$256,198		\$84,545		\$48,497		\$16,004	\$304,695	\$100,549
	Main Line.....	42.00	40,177	\$81,725 73	\$3,283,495	\$34,324 91	\$1,379,068	\$15,470 49	\$621,553	\$6,497 61	\$261,054	\$3,905,053	\$1,640,122
	Main Track.....		40,177	24,517 72	685,048	10,297 44	413,790	4,641 14	186,497	1,949 23	73,376	1,171,515	492,085
	2nd Main Track.....		3,620	16,345 15	140,865	6,564 96	59,178	3,094 10	26,671	1,269 52	11,202	167,566	70,375
	Sidings.....												
Franklin.....	Totals.....		83,974		\$4,409,438		\$1,851,964		\$834,666		\$350,572	\$5,244,134	\$2,202,536
	Main Line.....	39.00	42,670	\$81,725 73	\$3,487,237	\$81,573 03	\$1,360,022	\$15,470 49	\$660,126	\$6,083 49	\$257,449	\$4,147,363	\$1,617,471
	Main Track.....		43,234	16,345 15	706,066	6,374 61	275,600	3,094 10	133,770	1,206 70	52,171	840,436	327,771
	Walula Branch— Main Track.....		2,275	28,604 00	65,169	11,135 56	25,412	5,414 68	12,335	2,111 73	4,811	77,486	30,225
	Sidings.....		.372	8,172 57	3,048	3,187 30	1,139	1,547 05	577	603 35	225	8,625	1,414
Grant.....	Other Branch Lines— Main Track.....		41,505	24,517 72	1,017,608	9,561 91	386,867	4,641 14	192,631	1,510 04	75,136	1,210,230	471,968
	Sidings.....		2,812	4,086 29	11,491	1,563 65	5,389	773 53	2,175	301 69	848	13,066	5,329
	Totals.....		132,872		\$5,291,210		\$2,063,571		\$1,001,614		\$380,630	\$6,292,894	\$2,454,201
	Washington Central Branch.....	38.00	19,033	\$28,604 00	\$544,420	\$10,393 32	\$206,930	\$5,414 65	\$103,058	\$2,057 58	\$39,162	\$647,478	\$245,042
	Main Track.....		2,877	8,172 57	23,512	3,105 58	8,385	1,547 05	4,451	587 88	1,691	27,982	10,585
	Other Branch Lines— Main Track.....		66,183	24,517 72	1,622,656	9,516 73	616,609	4,641 14	307,165	1,763 63	116,792	1,999,321	733,391
	Sidings.....		3,641	4,086 29	15,095	1,552 79	5,964	773 53	2,971	298 94	1,129	18,066	7,063
	Totals.....		91,834		\$2,206,283		\$838,388		\$417,645		\$156,704	\$2,622,926	\$997,092

Schedule "C"—Table I—Steam Railroads—Continued.

NORTHERN PACIFIC RAILWAY—Continued.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY			PERSONAL PROPERTY			TOTAL VALUATION	
			Mileage	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Equipment and Rolling Stock	Real and Personal Property	Property
Grays Harbor	Grays Harbor B'ch.	41.00								
	Main Track		41.189	\$32,600 29	\$1,344,846	\$13,403 02	\$531,387	\$6,188 19	\$254,576	\$1,599,422
	2nd Main Track		1.860	16,846 15	22,068	6,701 51	9,047	3,094 10	1,713	35,283
	Sidings		19.268	8,172 57	157,428	3,880 75	64,545	4,177	1,268 58	187,228
	Other Branch Lines—									
King	Main Track		57.446	24,517 72	1,408,446	10,052 27	577,468	4,041 14	206,615	1,675,060
	Sidings		13.110	4,086 29	53,571	1,675 38	21,964	773 58	10,141	63,712
	Totals		132.308		\$3,986,356		\$1,224,406		\$565,310	\$3,561,066
	Main Line	46.00								
	2nd Main Track		163.873	\$51,725 73	\$3,897,725	\$37,593 84	\$4,092,954	\$15,470 49	\$1,664,319	\$10,552,044
Kittitas	Sidings		36.681	24,517 72	890,335	11,278 15	413,604	4,641 14	170,242	1,069,577
	Buckley Branch—		156.074	16,846 15	2,551,053	7,518 77	1,173,464	3,004 10	482,909	3,033,963
	Main Track		12.237	28,604 00	350,027	13,157 84	161,012	5,414 85	66,259	416,266
	Sidings		8.419	8,172 57	76,978	3,759 38	35,410	1,547 05	711 64	91,550
	Other Branch Lines—									
Kittitas	Main Track		78.525	24,517 72	1,925,254	11,278 15	855,617	4,641 14	364,446	2,290,700
	Sidings		19.179	4,086 29	78,871	1,579 69	36,051	773 58	14,835	93,206
	Totals		420.988		\$14,778,743		\$6,798,222		\$2,797,592	\$17,576,325
	Main Line	40.00								
	2nd Main Track		73.193	\$51,725 73	\$5,961,751	\$32,600 29	\$2,392,700	\$15,470 49	\$1,182,332	\$7,114,033
	Sidings		60.468	16,846 15	988,816	6,138 05	386,968	3,094 10	187,181	1,175,997
Kittitas	Branch Lines—									
	Main Track		7.195	24,517 72	176,405	9,807 09	70,592	4,641 14	38,383	209,788
	Sidings		8.096	4,086 29	33,068	1,694 52	13,233	773 58	6,292	39,845
	Totals		157.442		\$7,387,594		\$2,955,610		\$1,808,441	\$8,786,965
	Main Line	40.00								
	2nd Main Track		73.193	\$51,725 73	\$5,961,751	\$32,600 29	\$2,392,700	\$15,470 49	\$1,182,332	\$7,114,033
	Sidings		60.468	16,846 15	988,816	6,138 05	386,968	3,094 10	187,181	1,175,997
	Branch Lines—									
	Main Track		7.195	24,517 72	176,405	9,807 09	70,592	4,641 14	38,383	209,788
	Sidings		8.096	4,086 29	33,068	1,694 52	13,233	773 58	6,292	39,845
	Totals		157.442		\$7,387,594		\$2,955,610		\$1,808,441	\$8,786,965

Lewis.....	Main Line.....	34.00	28.431	\$61,725 73	\$2,323,544	180,107	11,114 70	44,237	\$15,470 49	\$439,541	\$5,259 97	\$149,546	\$2,703,395	\$939,551
	Main Track.....		30.864	24,517 72	750,715	8,336 02	257,233	5,707	4,641 14	143,244	1,577 90	48,703	890,960	305,986
	2nd Main Track.....		28.857	16,345 15	471,073	5,557 35	160,369		3,094 10	89,236	1,051 99	30,357	500,953	190,735
	Grays Harbor Branch—													
	Main Track.....		3.980	33,000 20	180,107	11,114 70	44,237		6,189 19	24,025	2,103 98	8,374	154,785	52,611
	Sidings.....		2.064	8,172 57	16,787	2,778 67	5,707		1,547 05	3,178	536 00	1,061	19,965	6,788
	South Bend Branch—													
	Main Track.....		26.179	26,004 00	748,824	9,725 36	254,000		5,414 68	141,751	1,840 99	48,105	800,575	302,765
	Sidings.....		5.840	8,172 57	47,728	2,778 67	16,227		1,547 05	9,085	536 00	3,072	56,763	19,290
	Other Branch Lines—													
Lincoln.....	Main Track.....		7.236	24,517 72	177,410	8,336 02	60,320		4,641 14	33,593	1,577 99	11,418	210,968	71,728
	Sidings.....		2.019	4,085 29	8,250	1,359 34	2,305		773 53	1,572	263 00	531	9,813	3,393
	Totals.....		135.460		\$4,681,037		\$1,591,553			\$396,109		\$301,277	\$5,567,146	\$1,892,830
	Main Line.....	38.00	16.618	\$81,725 73	\$1,355,118	\$31,055 78	\$516,035		\$15,470 49	\$257,069	\$5,878 79	\$97,604	\$1,615,207	\$913,779
	Main Track.....		5.692	16,345 15	56,037	6,211 16	35,354		3,094 10	17,612	1,175 75	6,692	110,949	42,045
	Washington Central Branch—													
	Main Track.....		66.104	28,404 00	1,830,839	10,869 52	713,519		5,414 68	357,982	2,057 58	139,014	2,245,771	854,533
	Sidings.....		7.098	8,172 57	56,009	3,105 58	22,043		1,547 05	10,981	567 88	4,178	66,990	29,216
	Other Branch Lines—													
	Main Track.....		17.023	24,517 72	439,431	9,316 73	166,984		4,641 14	83,133	1,763 63	31,610	522,514	198,594
Mason.....	Sidings.....		1.047	4,085 29	4,278	1,552 79	1,693		773 53	810	293 94	309	5,085	1,934
	Totals.....		114.482		\$3,843,712		\$1,460,511			\$727,607		\$276,491	\$4,571,319	\$1,737,102
	Branch Lines.....	40.00	.825	\$24,517 72	\$20,227	\$9,807 09	9,001		\$4,641 14	\$3,839	\$1,856 46	\$1,532	\$24,055	\$9,623
	Main Track.....		.090	4,085 29	368	1,634 52	147		773 53	70	309 41	29	439	175
	Sidings.....		.915		\$20,566		\$3,233			\$3,839		\$1,500	\$24,494	\$9,798
	Totals.....													
	South Bend Branch.....	41.00	30.488	\$28,404 00	\$272,079	\$11,727 64	\$357,552		\$5,414 68	\$105,083	\$2,220 02	\$97,604	\$1,037,162	\$425,239
	Main Track.....		8.617	8,172 57	70,423	3,350 75	23,573		1,547 05	13,331	684 29	5,402	86,764	34,539
	Sidings.....		39.105		\$443,502		\$386,425			\$178,414		\$73,150	\$1,120,916	\$450,575
	Totals.....													

* Contains 2.433 miles 3rd main track.

Schedule "C"—Table I—Steam Railroads—Continued. *

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY			PERSONAL PROPERTY			TOTAL VALUATION	
			Right-of-Way and Tracks			Equipment and Rolling Stock			Real and Personal Property	
			Rate per mile, actual value	Actual value	Equalized per mile value	Rate per mile, actual value	Actual value	Equalized per mile value	Actual value	Equalized value
Pierce.....	Main Line.....	42.00			\$1,441,711					
	Main Track.....	42.00	\$81,725 73	\$3,432,644	\$34,824 81	\$15,470 49	\$649,791	\$6,497 61	\$4,082,435	\$1,714,624
	2nd Main Track.....	41.889	24,517 72	1,028,249	431,864	4,641 14	194,645	1,949 28	1,222,894	513,615
	Sidings.....	80.656	16,345 15	1,318,334	6,864 96	3,004 10	249,558	1,289 52	1,567,892	658,514
	Prairie Line Branch—									
	Main Track.....	22.330	32,600 29	729,974	13,729 92	6,188 19	138,182	2,559 04	898,156	384,696
	2nd Main Track.....	4.811	16,345 15	78,687	3,864 96	3,074 10	14,866	1,299 52	93,523	39,279
	Sidings.....	34.706	8,172 57	283,637	3,432 48	1,547 05	53,692	649 76	337,329	141,679
	Buckley Branch—									
	Main Track.....	21.307	28,604 00	600,465	12,013 68	5,414 08	115,371	2,374 17	724,836	304,431
Stagit.....	2nd Main Track.....	1.525	16,345 15	24,026	6,864 96	3,004 10	4,718	1,290 52	29,644	12,451
	Sidings.....	5.947	8,172 57	48,602	2,413 48	1,347 05	9,200	649 76	57,802	24,277
	Omaha Branch—									
	Main Track.....	11.597	28,604 00	331,721	12,013 68	5,414 08	62,794	2,374 17	394,515	165,697
	Sidings.....	11.340	8,172 57	92,677	3,432 48	1,547 05	17,544	649 76	110,221	46,292
	Other Branch Lines—									
	Main Track.....	36.004	24,517 72	862,736	10,297 44	4,641 14	167,100	1,949 28	1,049,836	440,831
	Sidings.....	7.758	4,066 29	31,865	1,716 24	773 53	6,162	324 86	37,997	15,916
	Totals.....			\$8,803,407	\$3,735,256		\$1,688,513		\$10,576,980	\$4,442,332
	Main Line.....	34.00								
Snohomish..	Main Track.....	20.820	\$81,725 73	\$2,846,198	\$27,796 75	\$15,470 49	\$453,595	\$5,259 97	\$2,849,793	\$908,930
	Sidings.....	13.708	16,345 15	224,059	5,557 35	3,004 10	42,414	1,661 90	286,473	90,601
	Totals.....			\$2,620,257	\$390,888		\$436,009		\$3,116,266	\$1,069,531
	Main Line.....	38.00								
	Main Track.....	42.532	\$81,725 73	\$3,475,963	\$31,055 78	\$15,470 49	\$657,991	\$5,878 79	\$4,132,950	\$1,570,901
	Sidings.....	12.216	16,345 15	199,672	6,211 16	3,004 10	37,797	1,175 76	237,469	90,239
	Everett Branch—									
	Main Track.....	11.373	28,604 00	\$25,313	10,869 52	5,414 08	61,581	2,057 58	\$86,894	147,090
	Sidings.....	10.537	8,172 57	86,114	3,705 68	1,547 05	16,301	567 88	102,415	38,917
	Other Branch Lines—									
	Main Track.....	75.120	24,517 72	1,841,771	9,316 73	4,641 14	348,642	1,768 63	2,190,413	\$32,857
	Sidings.....	10.700	4,066 29	44,091	1,552 70	773 53	8,346	293 94	52,437	19,927
	Totals.....			\$5,972,920	\$2,239,710		\$1,130,658		\$7,103,578	\$2,099,361

* Contains 1.651 miles 3rd main line track.

Schedule "C"—Table I—Steam Railroads—Continued.

NORTHERN PACIFIC RAILROAD—Continued.

COUNTIES	CLASSIFICATION OF TRACK	As'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY			PERSONAL PROPERTY				TOTAL VALUATION	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Whatcom....	Main Line.....	38.00										
	Main Track.....		29.028	\$81,725 73	\$2,372,333	\$31,055 78	\$15,470 49	\$449,077	\$5,878 79	\$170,650	\$2,321,412	\$1,072,137
	Sidings.....		4.217	16,345 15	68,928	6,211 16	3,094 10	13,045	1,175 76	4,958	81,976	31,151
	Bellingham Branch—											
	Main Track.....		22.738	28,004 00	650,388	10,869 52	5,414 68	122,119	2,057 58	46,785	773,517	293,995
Whitman....	Sidings.....		7.134	8,172 57	58,303	3,105 58	1,547 05	11,036	587 88	4,104	69,336	26,349
	Totals.....		63.117		\$3,140,964			\$506,280		\$226,587	\$3,746,244	\$1,423,573
Yakima....	Main Line.....	32.00										
	Main Track.....		58.901	\$32,600 20	\$1,928,433	\$10,400 80	\$6,188 10	\$265,048	\$1,980 22	\$116,815	\$2,293,451	\$733,913
	Sidings.....		9.860	8,172 57	80,631	2,915 22	1,547 05	15,363	465 06	4,884	95,894	30,086
	Other Branch Lines—											
	Main Track.....		34.274	24,517 72	\$40,320	7,845 67	4,641 14	139,070	1,485 16	50,902	990,390	319,895
Yakima....	Sidings.....		4.092	4,086 26	16,353	1,307 61	773 53	3,066	247 53	901	10,449	6,224
	Totals.....		107.133		\$2,805,737			\$542,477		\$173,562	\$3,405,214	\$1,090,628
Yakima....	Main Line.....	42.00										
	Main Track.....		55.610	\$81,725 73	\$4,544,768	\$34,324 81	\$15,470 49	\$890,314	\$6,407 61	\$361,332	\$5,405,082	\$2,270,135
	Sidings.....		53.837	16,345 15	879,074	6,894 96	3,094 10	166,577	1,290 52	69,962	1,046,551	439,551
	Branch Lines—											
	Main Track.....		91.244	24,517 72	2,237,095	10,297 44	4,641 14	423,476	1,940 28	177,890	2,660,571	1,117,440
Yakima....	Sidings.....		27.254	4,086 26	111,298	1,716 24	773 53	21,082	324 88	8,854	132,450	55,629
	Totals.....		227.945		\$7,779,295			\$1,471,449		\$618,008	\$9,244,654	\$3,882,795

[illegible]

Schedule "C"—Table I—Steam Railroads—Continued.

NORTHERN PACIFIC RAILWAY—Concluded.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equalized value
EQUIPMENT LINES. Franklin.....	(ONLY) OVER FOREIGN												
	Branch Lines..... (Over S. P. & S.)	39.00	24.838										
	Main Track.....		4.347					\$4,641 14	\$115,277	\$1,810 04	\$44,856	\$115,277	\$44,856
	Sidings.....							773 53	3,863	801 08	1,311	3,863	1,311
	Totals.....		29.185						\$118,640		\$46,200	\$118,640	\$46,200
Grays Harbor	Branch Lines..... (Over O. W. R. R. & N. Co.)	41.00											
	Main Track.....		1.630					\$4,641 14	\$7,565	\$1,002 57	\$3,102	\$7,565	\$3,102
	2nd Main Track.....		1.650					1,547 05	2,553	634 29	1,047	2,553	1,047
	Sidings.....		4.060					773 53	3,156	317 15	1,204	3,156	1,204
	Totals.....		7.300						\$13,274		\$5,443	\$13,274	\$5,443
Lewis.....	Branch Lines..... (Over O. W. R. R. & N. Co.)	34.00											
	Main Track.....		1.420					\$4,641 14	\$6,501	\$1,577 99	\$2,241	\$6,501	\$2,241
Snohomish..	Main Line..... (Over G. N. Ry.)	38.00						\$15,470 49	\$178,916	\$5,878 79	\$67,986	\$178,916	\$67,986
	Main Track.....		11.565					3,004 10	2,886	1,175 70	888	2,886	888
	Sidings.....		.755										
	Totals.....		12.320						\$181,252		\$68,876	\$181,252	\$68,876
Whitman....	Branch Lines..... (Over O. W. R. R. & N. Co.)	32.00											
	Main Track.....		70.500					\$4,641 14	\$327,200	\$1,435 16	\$104,704	\$327,200	\$104,704
	Sidings.....		9.700					773 53	7,508	247 53	2,401	7,508	2,401
	Totals.....		80.200						\$334,708		\$107,105	\$334,708	\$107,105

Totals.....					\$15,470.40 3,004.10	\$178,016 2,336	\$67,988 888	\$178,016 2,336	\$67,988 888
Main Line— Main Track.....	11,565								
Sidings.....	.735								
Branch Line— Main Track.....	38,388				4,641.14	456,633	155,005	456,633	155,005
Main Track.....	1,060				2,553	2,553	1,047	2,553	1,047
2nd Main Track.....	18,127				773.58	14,022	5,006	14,022	5,006
Sidings.....									
Totals.....	130,485					\$654,400	\$220,384	\$654,400	\$220,384
Track and Equipment.....	2,965.391					\$20,023,480	\$8,020,243	\$125,871,240	\$30,388,745
Equipment (only) over Foreign Lines.....	130,485					654,400	220,384	654,400	220,384
Totals.....	3,436,376					\$20,677,040	\$8,250,176	\$126,455,700	\$30,618,579

OREGON TRUNK RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property			
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equalized value		
Klickitat.....	Main Line.....	38.00		\$42,320 05	\$30,884	\$10,081 02	\$11,740			\$1,104	\$574 02	\$420	\$31,998	\$12,180	
	Main Track.....		730		90,226	3,216 32	34,256			3,226	114 96	1,226	93,452	35,512	
	Sidings.....		10.66	8,464 01											
	Totals.....		11.300		\$121,120		\$46,026			\$4,330		\$1,646	\$125,450	\$47,672	

Schedule "C"—Table I—Steam Railroads—Continued.
REGON-WASHINGTON RAILROAD & NAVIGATION COMPANY.

COUNTIES	CLASSIFICATION OF TRACK	As'd ratio to actual values (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Adams.....	Main Line.....	40.00	41.150	\$88,500 81	\$3,486,420	\$38,403 92	\$1,874,571	\$4,735 00	\$194,848	\$1,804 02	\$77,080	\$3,631,277	\$1,452,510
	Main Track.....		7.020	16,701 96	117,249	6,680 78	46,860	947 01	6,648	378 80	2,630	123,890	49,156
	Branch Lines—		9.100	25,062 94	230,237	10,021 18	92,016	1,430 51	13,065	568 20	5,222	243,292	97,317
	Sidings.....		1.080	4,175 50	4,510	1,670 20	1,804	236 70	256	94 70	102	4,766	1,900
	Totals.....		58.440		\$3,738,424		\$1,515,360		\$214,807		\$85,922	\$4,013,231	\$1,601,291
Benton.....	Yakima Branch.....	39.00	48.790	\$33,403 92	\$1,669,777	\$13,027 53	\$435,613	\$1,924 02	\$92,409	\$729 07	\$36,040	\$1,752,186	\$671,653
	Main Track.....		8.790	8,350 96	73,822	3,256 89	29,506	473 50	4,157	134 07	1,621	77,479	30,216
	Sidings.....		57.570		\$1,703,000		\$64,208		\$86,566		\$37,601	\$1,709,665	\$701,890
	Totals.....												
Clarke.....	Main Line.....	34.00	.520	\$16,701 96	\$9,685	\$5,678 67	\$2,953	\$947 01	\$462	\$321 98	\$167	\$9,177	\$3,120
	Sidings.....												
	Totals.....												
Columbia.....	Main Line.....	38.00	8.910	\$88,500 81	\$336,523	\$27,553 24	\$107,753	\$4,735 06	\$18,514	\$1,501 57	\$6,110	\$345,037	\$113,893
	Main Track.....		.640	16,701 96	10,689	5,511 65	3,627	947 01	906	312 51	230	11,296	3,727
	Pendleton Grange												
	City Branch—		29.020	54,231 38	1,575,246	17,912 96	519,831	3,077 79	89,318	1,015 67	29,475	1,064,504	549,306
	Sidings.....		6.480	16,701 96	108,229	5,511 65	35,715	947 01	6,136	312 51	2,025	114,365	37,740
	Dayton Branch—		19.840	33,403 92	662,734	11,023 29	218,702	1,994 02	37,577	625 08	12,401	700,311	231,103
	Main Track.....		3.970	8,350 96	33,154	2,755 82	10,941	473 50	1,890	156 29	620	35,034	11,561
	Sidings.....												
	Pomeroy Branch—		13.950	33,403 92	445,965	11,023 29	153,775	1,994 02	26,422	625 08	8,719	492,407	162,494
	Main Track.....		.740	8,350 96	6,190	2,755 82	2,039	473 50	350	156 29	116	6,539	2,155
	Sidings.....												
	Totals.....		78.550		\$3,188,740		\$1,062,288		\$190,803		\$59,060	\$3,389,543	\$1,111,940

Franklin.....	Main Line.....	39.00	7.16	\$83,500 81	\$397,980	\$32,568 82	\$239,192	\$4,735 06	\$39,908	\$1,846 67	\$13,222	\$331,833	\$246,415
	Main Tract.....		.576	16,701 96	9,530	6,513 78	3,713	947 01	540	300 33	211	10,000	8,124
	Sidings.....												
	Branch Lines—												
	Main Tract.....		28.624	25,052 94	717,017	9,770 67	279,676	1,430 51	40,655	554 00	15,855	757,070	295,491
Garfield.....	Sidings.....		1.700	4,175 50	7,098	1,628 45	2,768	236 75	402	92 33	157	7,500	2,925
	Totals.....		38.050		\$1,331,563		\$519,310		\$75,500		\$29,445	\$1,407,068	\$548,755
	Pomeroy Branch.....	30.00	16.050	\$33,403 92	\$336,133	\$10,021 18	\$160,940	\$1,804 02	\$30,309	\$569 21	\$9,130	\$568,532	\$161,900
	Main Tract.....		2.210	8,350 96	18,455	2,505 29	5,357	473 50	1,047	143 05	314	19,802	5,851
	Sidings.....		19.290		\$554,538		\$106,377		\$31,446		\$9,434	\$585,034	\$175,811
Grays Harbor.....	Totals.....		41.400		\$1,386,534	\$13,685 61	\$568,084	\$1,804 02	\$73,564	\$776 55	\$32,211	\$1,464,158	\$900,305
	Gray's Harbor B'ch.....	41.00	41.450	\$33,403 92	27,568	6,847 80	11,239	947 01	1,563	353 27	641	29,121	11,940
	Main Tract.....		15.870	8,350 96	132,580	3,423 90	54,357	473 50	7,515	194 14	3,081	140,046	57,418
	Sidings.....		16.850	25,052 94	423,142	10,271 71	173,078	1,430 51	23,306	539 41	9,814	446,078	182,892
	Other Branch Lines—		1.820	4,175 50	7,599	1,711 96	3,116	236 75	431	97 07	177	8,000	3,298
King.....	Main Tract.....		77.670		\$1,975,423		\$609,924		\$112,009		\$45,924	\$2,067,432	\$855,848
	Sidings.....												
	2nd Main Tract.....	46.00	9.420	\$33,509 81	\$736,662	\$38,414 51	\$367,895	\$4,735 06	\$44,004	\$2,178 13	\$20,518	\$331,293	\$332,733
	Main Tract.....		3.340	25,052 94	83,677	11,524 35	38,401	1,430 51	4,745	653 43	2,182	88,132	40,673
	Sidings.....		38.922	16,701 96	619,636	7,682 90	233,653	947 01	34,964	435 62	16,068	651,000	290,738
Lewis.....	Totals.....		40.64		\$1,486,975		\$694,009		\$84,313		\$33,738	\$1,571,236	\$723,792
	Main Line.....	34.00	.000	\$16,701 96	\$1,503	\$5,673 67	\$511	\$347 01	\$35	\$321 96	\$20	\$1,538	\$540
	Sidings.....												
	Gray's Harbor B'ch—		5.650	33,403 92	188,732	11,357 33	64,160	1,804 02	10,701	643 97	3,630	199,433	67,803
	Main Tract.....		1.060	8,350 96	3,708	2,380 33	2,181	473 50	497	100 99	108	9,266	3,150
Lincoln.....	Sidings.....		2.007	25,052 94	50,106	9,513 00	17,036	1,430 51	2,941	482 97	965	52,947	13,001
	Other Branch Lines—		.62	4,175 50	2,589	1,419 67	880	236 75	147	50 50	50	2,736	880
	Main Tract.....												
	Sidings.....		9.410		\$251,046		\$35,577		\$14,271		\$4,562	\$256,969	\$90,429
	Totals.....		38.00		\$694,560	\$37,733 73	\$222,136	\$4,735 06	\$33,145	\$1,700 32	\$12,565	\$617,714	\$234,731
Lincoln.....	Main Tract.....		1.350	16,701 96	22,548	6,346 74	8,568	947 01	1,278	359 86	465	23,596	9,053
	Sidings.....												
	Totals.....		8.350		\$207,117		\$230,704		\$34,423		\$13,080	\$241,540	\$243,784

Schedule "C"—Table I—Steam Railroads—Continued.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio actual value (Pct.)	REAL PROPERTY Right-of-way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
			Mileage	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value
Pacific.....	Branch Lines.....	41.00									
	Main Track.....		25.640	\$25,052 94	\$717,516	\$10,271 70	\$294,182	\$1,420 51	\$40,683	\$582 41	\$16,680
	Sidings.....		2.900	4,175 50	12,455	1,711 96	5,119	236 75	708	97 07	296
	Totals.....		31.634		\$730,001		\$299,301		\$41,391		\$16,976
Pierce.....	Main Line.....	42.00									
	Main Track.....		2.840	\$83,509 81	\$237,168	\$35,074 12	\$39,611	\$4,735 06	\$13,448	\$1,088 73	\$5,648
	Sidings.....		8.426	\$16,701 96	140,680	7,014 82	59,065	947 01	7,074	397 74	3,349
	Totals.....		11.266		\$377,798		\$158,676		\$21,422		\$8,997
Spokane.....	Main Line.....	42.00									
	Main Track.....		33.040	\$83,509 81	\$2,750,164	\$35,074 12	\$1,158,849	\$4,735 06	\$156,446	\$1,088 73	\$65,798
	2nd Main Track.....		1.570	25,052 94	39,838	10,271 82	16,620	1,420 51	2,230	396 61	967
	Sidings.....		8.940	16,701 96	149,313	7,014 82	62,712	947 01	8,466	397 74	3,566
	Coxfax Branch—										
	Main Track.....		44.88	62,632 36	2,867,869	29,305 59	1,179,280	3,551 30	150,205	1,491 55	66,896
	Sidings.....		18.984	16,701 96	317,008	7,014 82	138,141	947 01	17,074	397 74	7,549
	Other Branch Lines—										
	Main Track.....		4.100	25,052 94	102,717	10,523 20	43,141	1,420 51	5,824	506 61	2,446
	Sidings.....		.280	4,175 50	1,169	1,753 71	401	236 75	66	90 44	26
	Totals.....		111.740		\$6,176,511		\$2,564,134		\$356,211		\$147,000
Thurston.....	Main Line.....	39.00									
	Sidings.....		.330	\$16,701 96	\$5,512	\$6,513 76	\$2,150	\$947 01	\$313	\$369 33	\$122
	Grays Harbor B'ch—										
	Main Track.....		7.300	33,403 92	243,840	13,027 53	95,101	1,394 02	13,896	788 67	5,392
	Sidings.....		2.800	8,350 96	23,844	3,256 88	9,315	473 50	1,354	184 67	523
	Other Branch Lines—										
	Main Track.....		11.400	25,052 94	287,953	9,770 65	112,295	1,420 51	16,322	554 00	6,395
	Sidings.....		5.600	4,175 50	23,759	1,635 45	9,293	236 75	1,347	92 33	525
	Totals.....		27.67		\$684,862		\$239,007		\$38,162		\$13,932

Walla Walla.	Main Line.....	36.00	67.640	\$83,569 81	\$5,648,604	\$30,063 53	\$2,033,497	\$4,735 06	\$320,250	\$1,704 62	\$115,301	\$5,968,884	\$2,148,798
	Main Track.....	10.100	10.100	16,701 96	168,680	6,012 71	60,728	947 01	9,566	340 92	3,443	178,256	\$2,04,171
	Sidings.....												
	Coifax Branch—												
	Main Track.....	8.810	8.810	62,632 36	551,791	22,547 65	106,645	3,531 30	31,297	1,278 47	11,263	583,078	209,908
	Sidings.....	1.290	16,701 96	21,546	6,012 71		7,756	947 01	1,222	340 92	440	22,768	8,183
	Pendleton.												
	Grange City Branch—												
	Main Track.....	32.320	54,281 38	1,754,374	19,541 30		631,575	3,077 79	99,474	1,108 00	35,811	1,853,848	687,356
	Sidings.....	11.400	16,701 96	191,404	6,012 71		68,906	947 01	10,353	340 92	3,907	202,257	72,813
Whitman....	Dayton Branch—												
	Main Track.....	5.300	33,403 92	180,047	12,025 41		64,817	1,894 02	10,209	681 85	3,675	190,256	68,492
	Sidings.....	7.730	8,350 96	6,066	3,006 35		2,136	473 50	346	170 46	1,624	6,441	2,319
	Yakima Branch—												
	Main Track.....	7.770	33,403 92	259,548	12,025 41		93,437	1,894 02	14,717	681 85	5,298	274,265	98,735
	Sidings.....	1.160	8,350 96	9,657	3,006 35		3,457	473 50	549	170 46	198	10,236	3,665
	Other Branch Lines—												
	Main Track.....	30.980	25,052 94	774,888	9,019 08		278,970	1,420 51	43,936	511 38	15,871	818,824	294,777
	Sidings.....	1.890	4,175 50	7,892	1,503 18		2,941	236 75	447	85 23	161	8,389	3,002
	Totals.....		179,400	\$0,574,567	.....	.....	\$3,446,844	.....	\$342,884	.....	\$136,438	\$10,117,451	\$3,642,252
Yakima.....	Main Line.....	32.00	7.190	\$83,569 81	\$598,600	\$26,723 14	\$191,872	\$4,735 06	\$33,966	\$1,515 22	\$10,879	\$633,566	\$202,751
	Main Track.....		7.590	16,701 96	9,854	5,344 63	3,153	947 01	559	303 04	179	10,413	3,332
	Sidings.....												
	Coifax Branch—												
	Main Track.....	103.490	62,632 36	6,481,823	20,042 36		2,074,184	3,551 30	387,524	1,136 42	117,608	6,849,347	2,191,732
	Sidings.....	14.690	16,701 96	244,851	5,344 63		75,352	947 01	13,883	303 04	4,443	258,734	82,706
	Lewiston Branch—												
	Main Track.....	70.500	37,579 41	2,649,348	12,025 41		847,791	2,130 78	159,290	681 85	48,070	2,790,568	906,981
	Sidings.....	9.700	8,350 96	81,004	2,672 31		25,921	473 50	4,568	151 52	1,470	85,597	27,391
	Pleasant Valley B'ch—												
Yakima.....	Main Track.....	47.840	37,579 41	1,797,799	12,025 41		575,235	2,130 78	101,937	681 85	32,620	1,899,736	607,910
	Sidings.....	6.840	8,350 96	57,121	2,672 31		18,279	473 50	3,229	151 52	1,066	60,360	19,315
	Other Branch Lines—												
	Main Track.....	43.600	25,052 94	1,093,811	8,016 94		350,027	1,420 51	62,019	454 56	19,246	1,155,880	369,898
	Sidings.....	6.470	4,175 50	27,015	1,330 16		8,045	236 75	1,532	75 76	490	28,547	9,135
	Totals.....		310,930	\$13,042,226	.....	.....	\$4,173,518	.....	\$730,504	.....	\$236,641	\$13,781,730	\$4,410,154
	Yakima Branch.....	42.00	41.730	\$33,403 92	\$1,393,946	\$14,029 65	\$365,457	\$1,894 02	\$79,037	\$735 49	\$33,196	\$1,472,933	\$618,653
	Sidings.....		19.340	8,350 96	161,508	3,507 41	67,833	473 50	9,158	198 87	3,846	170,666	71,679
	Other Branch Lines—												
	Main Track.....	2.780	25,052 94	99,647	10,522 23		29,252	1,420 51	3,949	596 61	1,659	73,596	30,911
	Sidings.....	1.720	4,175 50	7,192	1,753 71		3,016	236 75	407	99 44	171	7,599	3,187
	Totals.....		65,570	\$1,682,263	.....	.....	\$385,558	.....	\$92,551	.....	\$38,572	\$1,724,884	\$724,430

Schedule "C"—Table I—Steam Railroads—Continued.
OREGON-WASHINGTON RAILROAD & NAVIGATION COMPANY—Continued.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Totals.....	Main Line—												
	Main Track.....		179.340	\$33,509 81	\$14,976,649		\$5,798,347	14,785 06	\$840,188		\$327,920	\$15,825,835	\$6,111,297
	2nd Main Track.....		4.910	25,052 94	123,016		35,011	1,420 51	6,975		3,119	132,886	53,120
	Sidings.....		75.490	16,701 96	1,260,831		537,632	947 01	71,490		30,453	1,332,321	566,115
	Colfax Branch—												
	Main Track.....		157.130	62,632 36	9,841,423		3,452,101	3,551 30	558,016		195,737	10,399,439	3,647,846
	Sidings.....		34.930	16,701 96	563,400		219,249	947 01	33,079		12,432	616,479	231,661
	Pendleton—												
	Grange City Branch—												
	Main Track.....		61.340	54,231 38	3,329,620		1,151,406	3,077 79	188,792		65,290	3,518,412	1,216,692
	Sidings.....		17.940	16,701 96	299,633		104,621	947 01	16,989		5,932	316,622	110,563
	Lewiston Branch—												
	Main Track.....		70.500	37,579 41	2,649,348		847,791	2,130 78	150,220		48,070	2,799,568	895,861
	Sidings.....		9.700	8,350 98	81,004		25,921	473 50	4,563		1,470	85,597	27,391
	Pleasant Valley B'ch—												
	Main Track.....		47.840	37,579 41	1,797,799		575,296	2,130 78	101,337		32,620	1,909,739	607,916
	Sidings.....		6.840	8,350 98	57,121		18,279	473 50	3,239		1,000	60,390	19,315
	Yakima Branch—												
	Main Track.....		98.200	33,403 92	3,293,271		1,314,507	1,894 02	198,163		74,534	3,499,434	1,393,041
	Sidings.....		29.200	8,350 98	244,517		99,915	473 50	13,864		5,663	253,851	105,580
	Dayton Branch—												
	Main Track.....		25.230	33,403 92	842,751		283,519	1,894 02	47,798		16,076	890,567	292,595
	Sidings.....		4.700	8,350 98	39,250		13,138	473 50	2,225		744	41,475	15,860
	Pomeroy Branch—												
	Main Track.....		30.000	33,403 92	1,002,118		314,615	1,894 02	56,821		17,830	1,058,939	332,454
	Sidings.....		2.960	8,350 98	24,685		7,676	473 50	1,397		439	26,032	8,006
	Grays Harbor B'ch—												
	Main Track.....		54.430	33,403 92	1,818,175		727,364	1,894 02	103,091		41,242	1,921,296	768,606
	Sidings.....		1.650	16,701 96	27,538		11,299	947 01	1,563		641	29,121	11,940
	Other Branch Lines—												
	Main Track.....		178.390	25,052 94	4,465,937		1,699,695	1,420 51	253,220		94,000	4,719,157	1,764,334
	Sidings.....		24.260	4,175 50	101,298		37,946	226 75	5,742		2,151	107,041	40,097
	Totals.....		1,134.700		\$47,014,500		\$17,316,587		\$2,665,755			\$49,680,315	\$18,296,711

EQUIPMENT (ONLY) OVER FOREIGN LINES.									
Benton.....	Branch Lines	30.00							
	(Over N. P. Ry.)								
	Main Track	1.450	\$1,420 51	\$2,000 5	\$554 00	\$808 2	\$2,000 5	\$808 2	
	Sidings	.020	236 75		92 33				
	Totals	1.470		\$2,006		\$808	\$2,006	\$808	
Clarke.....	Main Line	34.00							
	(Over N. P. and S. P. & S.)								
	Main Track	17.380	\$4,735 06	\$36,236	\$1,000 92	\$27,930	\$36,236	\$27,930	\$27,930
	2nd Main Track	17.380	1,420 51	24,088	482 97	8,304	24,088	8,304	8,304
	Sidings	6.800	947 01	6,406	321 98	2,200	6,406	2,200	2,200
	Totals	41.620		\$113,470		\$38,533	\$113,470	\$38,533	
Columbia.....	Branch Lines	33.00							
	(Over N. P. Ry.)								
	Main Track	.200	\$236 75	\$47	\$78 13	\$16	\$47	\$16	
	Sidings								
Cowitz.....	Main Line	42.00							
	(Over N. P. Ry.)								
	Main Track	40.180	\$4,735 06	\$190,255	\$1,988 73	\$79,907	\$190,255	\$79,907	\$79,907
	2nd Main Track	40.170	1,420 51	57,082	536 61	23,966	57,082	23,966	23,966
	Sidings	7.770	947 01	7,358	397 74	3,090	7,358	3,090	3,090
	Totals	88.130		\$254,675		\$106,963	\$254,675	\$106,963	
Franklin.....	Branch Lines	30.00							
	(Over N. P. Ry. and S. P. & S. Ry.)								
	Main Track	3.720	\$1,420 51	\$5,284	\$554 00	\$2,061	\$5,284	\$2,061	
	Sidings								
Grays Harbor	Branch Lines	41.00							
	(Over N. P. Ry.)								
	Main Track	3.500	\$1,420 51	\$4,972	\$552 41	\$2,038	\$4,972	\$2,038	\$2,038
	2nd Main Track	1.350	473 50	639	194 14	262	639	262	262
	Sidings	15.800	236 75	3,748	97 07	1,537	3,748	1,537	1,537
	Totals	20.680		\$9,359		\$3,837	\$9,359	\$3,837	

Schedule "C"—Table I—Steam Railroads—Continued.
OREGON-WASHINGTON RAILROAD & NAVIGATION COMPANY—Concluded.

COUNTIES	CLASSIFICATION OF TRACK	As'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equalized value
King	Main Line	46.00									
	(Over C. M. & St. P. Ry.)										
	Main Track		15.40					\$4,735 06	\$72,920	\$2,178 13	\$33,543
	Sidings		8.78					947 01	8,315	435 02	3,825
	(Over N. P. Ry.)										
Lewis	Sidings		.350					947 01	331	435 02	152
	Totals		24.53						\$81,566		\$37,520
	Main Line	34.00									
	(Over N. P. Ry.)										
	Main Track		28.430					\$4,735 06	\$134,618	\$1,000 02	\$45,770
Pierce	2nd Main Track		30.80					1,420 51	43,837	482 97	14,804
	Sidings		28.610					947 01	27,064	321 98	9,212
	Branch Lines—										
	Main Track		1.60					1,420 51	2,273	482 97	773
	Sidings		1.16					236 75	275	80 50	93
	Totals		90.690						\$208,097		\$70,752
	Main Line	42.00									
	(Over C. M. & St. P. Ry.)										
	Main Track		10.92					\$4,735 06	\$51,707	\$1,988 73	\$21,717
	Sidings		4.660					947 01	4,413	337 74	1,853
	(Over N. P. Ry.)										
	Main Track		26.96					4,735 06	127,657	1,988 73	53,616
	2nd Main Track		26.590					1,421 51	37,757	506 61	15,858
	Sidings		10.850					947 01	10,275	387 74	4,315
	Branch Lines—										
	Main Track		5.280					1,420 51	7,500	506 61	3,150
	Sidings		10.120					230 75	2,306	99 44	1,006
	Totals		95.370						\$241,705		\$101,515

Spokane.....	Main Line..... (Over O. M. & St. P. Ry.)	42.00	1,700					\$4,735 06	\$8,049	\$1,968 73	\$3,331	\$8,049	\$3,331
	Main Track.....		1,640					1,420 51	2,330	566 61	978	2,330	978
	2nd Main Track.....		.120					947 01	114	397 74	48	114	48
	Sidings.....		.310					947 01	767	397 74	322	767	322
	Totals.....		4,270						\$11,230			\$11,230	\$4,729
Thurston.....	Main Line..... (Over N. P. Ry.)	39.00	25,190					\$4,735 06	\$119,278	\$1,946 67	\$46,518	\$119,278	\$46,518
	Main Track.....		25,190					1,420 51	35,783	534 00	13,855	35,783	13,855
	2nd Main Track.....		7,210					947 01	6,828	369 33	2,663	6,828	2,663
	Totals.....		57,590						\$161,887			\$161,887	\$63,136
Walla Walla.....	Branch Lines..... (Over N. P. Ry.)	36.00	2,050					\$1,420 51	\$2,912	\$511 88	\$1,048	\$2,912	\$1,048
	Main Track.....		1,530					236 75	392	85 23	130	392	130
	Sidings.....		3,580						\$3,274		\$1,178	\$3,274	\$1,178
	Totals.....		1,570					\$947 01	\$1,467	\$397 74	\$624	\$1,467	\$624
Yakima.....	Main Line..... (Over N. P. Ry.)	42.00	166,160					\$4,735 06	\$786,777		\$312,432	\$786,777	\$312,432
	Main Track.....		141,820					1,420 51	201,457		73,055	201,457	73,055
	Sidings.....		77,560					947 01	73,478		28,313	73,478	28,313
	Branch Lines.....		17,600					1,420 51	25,001		9,873	25,001	9,873
	Main Track.....		1,360					473 50	639		302	639	302
	2nd Main Track.....		24,850					236 75	6,833		2,784	6,833	2,784
	Sidings.....		483,380						\$1,094,186		\$437,719	\$1,094,186	\$437,719
	Totals.....		1,134,790						\$2,665,755		\$981,874	\$2,665,755	\$981,874
Track and Equipment.....	Equipment (only) over Foreign Lines.....		433,340						\$1,094,186		\$437,719	\$1,094,186	\$437,719
	Totals.....		1,568,170						\$3,759,940		\$1,413,593	\$3,759,940	\$1,413,593

Schedule "C"—Table I—Steam Railroads—Continued.

PACIFIC COAST RAILROAD.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
King.....	Main Line.....	46.00	22,490	\$71,822 00	\$1,612,538	\$23,070 32	\$741,767	\$6,601 95	\$148,082	\$3,035 90	\$685,118	\$1,760,620	\$900,985
	Main Track.....		10,828	21,567 60	222,750	9,921 10	102,465	1,960 58	20,455	9,110	243,205	111,875	
	2nd Main Track.....		17,571	14,378 41	256,167	6,614 07	118,209	1,320 80	23,567	10,554	280,554	129,064	
	Sidings.....												
	Branch Lines.....												
	Main Track.....		31,847	17,973 00	572,896	8,297 53	263,268	1,650 49	52,583	759 23	24,170	624,949	287,477
	Sidings.....		7,293	7,189 20	52,431	3,307 03	24,118	660 20	4,815	303 69	2,216	57,246	26,883
	Totals.....		90,769	.....	\$2,717,092	.....	\$1,249,843	.....	\$249,512	.....	\$114,776	\$2,068,574	\$1,364,624

PENINSULAR RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value
Mason.....	Main Lne.....	40.00	15.623	\$10,000 00	\$156,230		\$7,766 25	\$121,382		\$277,562	\$111,025
	Main Track.....	.....	5.130	2,000 00	10,260		1,553 25	7,908		18,228	7,291
	Sidings.....	.....			800 00			921 30			
	Totals.....	.....	20.753	.....	\$166,490	.....	\$96,566	\$129,300	.....	\$295,790	\$118,316

PORT TOWNSEND & PUGET SOUND RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	As'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value
Jefferson.....	Main Line.....	46.00			\$256,307	\$4,738 00	\$131,835	\$804 90	\$22,398	\$370 25	\$149,137
	Main Track.....		27.825	\$10,300 00	5,160	947 60	2,373	160 98	404	74 06	2,564
	Sidings.....		2.509	2,060 00							
	Totals.....		30.334		\$251,766		\$134,213		\$22,800		\$144,711

PUGET SOUND & BAKER RIVER RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	As'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value
Skagit.....	Main Line.....	34.00			\$146,542	\$2,362 60	\$50,504	\$694 80	\$14,854	\$236 27	\$65,355
	Main Track.....		21.376	\$6,949 01	1,458	472 53	496	138 96	146	47 25	540
	Sidings.....		1.046	1,380 80							
	Totals.....		22.425		\$150,000		\$51,000		\$15,000		\$66,101

Schedule "C"—Table I—Steam Railroads—Continued.

PULLMAN COMPANY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY Right-of-way and Trucks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
			Mileage	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equalized value
Adams.....		40.00					\$43,764			\$17,506	\$43,764	\$17,506
Benton.....		33.00					26,851			10,472	26,851	10,472
Clarke.....		34.00					30,305			10,304	30,305	10,304
Columbia.....		33.00					241			80	241	80
Coville.....		42.00					58,700			24,692	58,700	24,692
Franklin.....		30.00					96,415			10,302	96,415	10,302
Grays Harbor.....		41.00					11,798			4,832	11,798	4,832
King.....		40.00					72,230			33,236	72,230	33,236
Kittitas.....		46.00					43,409			17,364	43,409	17,364
Klickitat.....		35.00					17,064			6,484	17,064	6,484
Lewis.....		34.00					42,418			14,422	42,418	14,422
Lincoln.....		38.00					7,664			2,912	7,664	2,912
Pierce.....		42.00					56,253			23,696	56,253	23,696
Skamania.....		40.00					10,864			4,346	10,864	4,346
Spokane.....		42.00					35,711			14,969	35,711	14,969
Thurston.....		39.00					40,764			15,910	40,764	15,910
Walla Walla.....		36.00					31,681			11,477	31,681	11,477
Whitman.....		32.00					5,769			1,843	5,769	1,843
Yakima.....		42.00					23,748			9,974	23,748	9,974
Totals.....							\$585,947			\$234,771	\$585,947	\$234,771

SPOKANE INTERNATIONAL RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	As'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Spokane.....	Main Line.....	42.00	19.071	\$21,344 95	\$407,090	\$8,984 88	\$170,081	\$2,451 00	\$46,743	\$1,029 42	\$19,632	\$453,812	\$100,601
	Main Tract.....	.....	9.705	4,268 96	41,431	1,792 96	17,401	460 20	4,757	206 88	1,966	46,188	19,369
	Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals.....	.....	28.776	.....	\$448,500	.....	\$188,370	.....	\$51,500	.....	\$21,600	\$500,000	\$210,000

SPOKANE, PORTLAND & SEATTLE RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	As'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Actual value	Equalized value
Adams.....	Main Line.....	40.00	42.132	\$40,330 20	\$3,384,476	\$22,132 12	\$1,953,790	\$4,009 19	\$168,015	\$1,603 68	\$67,566	\$3,553,391	\$1,421,356
	Main Tract.....	.....	11.366	16,066 06	182,007	6,426 42	73,043	801 84	9,114	320 74	3,646	191,721	76,689
	Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals.....	.....	53.498	.....	\$3,567,083	.....	\$1,426,833	.....	\$175,029	.....	\$71,212	\$3,745,112	\$1,498,045
Benton.....	Main Line.....	39.00	64.587	\$40,330 20	\$5,188,293	\$31,929 81	\$2,023,434	\$4,009 19	\$258,942	\$1,563 58	\$100,967	\$5,447,235	\$2,124,421
	Main Tract.....	.....	12.396	16,066 06	199,189	6,266 76	77,064	801 84	9,939	312 72	3,876	206,078	81,540
	Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals.....	.....	76.983	.....	\$5,387,432	.....	\$2,101,068	.....	\$268,881	.....	\$104,863	\$5,656,313	\$2,205,961
Clarke.....	Main Line.....	34.00	22.487	\$40,330 20	\$1,806,060	\$27,312 30	\$614,092	\$4,009 19	\$80,139	\$1,363 12	\$30,647	\$1,886,205	\$644,709
	Main Tract.....	.....	4.410	24,099 06	9,881	8,168 69	3,360	1,202 75	493	408 94	166	10,374	3,527
	2nd Main Tract.....	.....	23.734	16,066 06	381,311	5,468 46	129,646	801 84	19,031	272 63	6,471	400,342	136,117
	Sidings.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Totals.....	.....	46.627	.....	\$2,197,258	.....	\$747,667	.....	\$100,663	.....	\$37,236	\$2,306,921	\$754,353

Schedule "C"—Table I—Steam Railroads—Continued.
SPOKANE, PORTLAND & SEATTLE RAILWAY—Continued.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	REAL PROPERTY			PERSONAL PROPERTY				TOTAL VALUATION	
			Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Rate per mile, actual value	Actual value	Equalized rate per mile	Equalized value	Real and Personal Property
Franklin.....	Main Line.....	39.00									
	Main Track.....		\$80,330 29	\$4,671,296	\$31,395 81	\$1,831,770	\$4,009 19	\$233,134	\$1,563 58	\$4,904,340	\$1,912,692
	Sidings.....		12,347	\$16,666 06	\$6,265 76	\$77,963	801 84	9,400	312 72	208,268	81,224
	Totals.....		70,497	\$4,899,574		\$1,899,133		\$243,664		\$5,112,608	\$1,993,916
Klickitat.....	Main Line.....	38.00									
	Main Track.....		\$80,330 29	\$7,409,505	\$30,525 51	\$2,815,612	\$4,009 19	\$399,800	\$1,523 49	\$7,779,305	\$2,956,130
	Sidings.....		16,447	16,666 06	6,105 10	100,411	801 84	13,188	304 70	277,426	105,422
	Branch Lines—										
	Main Track.....		42,212	24,069 09	9,137 65	386,563	1,262 75	56,770	457 05	1,008,041	405,856
	Sidings.....		3,168	8,633 03	3,052 55	9,670	400 92	1,270	152 35	26,719	10,153
	Totals.....		154,065	\$8,716,463		\$3,312,256		\$435,028		\$9,151,401	\$3,477,567
Lincoln.....	Main Line.....	38.00									
	Main Track.....		2,107	\$80,330 29	\$169,256	\$30,525 51	\$64,317	\$8,447	\$1,523 49	\$177,703	\$67,527
	Sidings.....										
Skamania.....	Main Line.....	40.00									
	Main Track.....		40,577	\$80,330 29	\$32,132 12	\$1,303,825	\$4,009 19	\$162,681	\$1,603 68	\$3,422,243	\$1,398,898
	Sidings.....		10,296	16,666 06	6,426 42	66,147	801 84	8,233	320 74	173,621	69,449
	Totals.....		50,873	\$3,424,920		\$1,369,972		\$170,934		\$3,595,864	\$1,468,346
Spokane.....	Main Line.....	42.00									
	Main Track.....		34,581	\$80,330 29	\$2,777,992	\$33,798 72	\$1,166,719	\$198,642	\$1,683 86	\$2,916,544	\$1,294,949
	Sidings.....		6,863	16,666 06	110,261	6,747 75	46,310	5,563	336 77	115,764	48,621
	Totals.....		41,444	\$2,888,163		\$1,213,029		\$144,145		\$3,032,308	\$1,373,570
Whitman.....	Main Line.....	32.00									
	Main Track.....		8,172	\$80,330 29	\$56,450	\$25,705 69	\$210,067	\$32,763	\$1,282 94	\$639,222	\$230,551
	Sidings.....		6,917	16,666 06	111,129	5,141 14	35,561	5,546	256 59	116,675	37,386
	Totals.....		15,089	\$767,588		\$245,028		\$38,309		\$805,897	\$257,937

Totals....	Main Line—	365.027	\$27,322,725	\$11,373,596	\$4,009 19	\$1,463,463	\$567,643	\$30,786,186	\$11,941,239
	Main Track.....	410	24,099 00	9,881	1,202 75	468	168	10,374	3,527
	2nd Main Track.....								
	Sidings.....	100.362	16,095 06	606,145	801 84	80,474	30,252	1,462,595	638,397
	Branch Lines—								
	Main Track.....	42.212	24,099 00	1,017,271	1,202 75	50,770	19,293	1,063,041	405,856
	Sidings.....	3.168	8,083 08	25,449	400 92	1,270	488	26,719	10,183
	Totals.....	511.179	\$31,987,747	\$12,979,333		\$1,506,470	\$617,839	\$35,564,217	\$12,997,172

WASHINGTON, IDAHO & MONTANA RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Rate per mile, actual value	Actual value	Equalized rate per mile	Actual value	Equalized value
Whitman....	Main Line.....	32.00									
	Main Track.....		3.330	\$22,349 85	\$74,425	\$7,151 95	\$6,890 15	\$22,844	\$2,195 25	\$7,810	\$31,125
	Sidings.....		2.300	4,466 97	10,361	1,436 39	1,372 08	3,156	439 05	1,010	4,500
	Totals.....		5.630		\$84,706			\$26,000		\$110,706	\$35,426

WASHINGTON WESTERN RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-way and Tracks			PERSONAL PROPERTY Equipment and Rolling Stock			TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equalized rate per mile	Rate per mile, actual value	Actual value	Equalized rate per mile	Actual value	Equalized value
Snohomish...	Main Line.....	38.00									
	Main Track.....		11.116	\$7,500 00	\$58,892	\$2,850 00	\$648 00	\$7,149	\$244 34	\$2,717	\$34,406
	Sidings.....		.782	1,500 00	1,173	570 00	128 60	101	48 87	38	484
	Totals.....		11.901		\$64,565			\$7,250		\$2,755	\$34,890

Schedule "C"—Table I—Steam Railroads—Concluded.

WATERVILLE RAILWAY.

COUNTIES	CLASSIFICATION OF TRACK	Ass'd ratio to actual value (Pct.)	Mileage	REAL PROPERTY Right-of-Way and Tracks				PERSONAL PROPERTY Equipment and Rolling Stock				TOTAL VALUATION Real and Personal Property	
				Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Rate per mile, actual value	Actual value	Equal- ized rate per mile	Equal- ized value	Actual value	Equalized value
Douglas.....	Main Line.....	40.00	5.072	\$4,980 65	\$25,382	\$1,992 96	\$10,145	\$1,402 87	\$7,449			\$32,811	\$13,125
	Main Track.....		1.639	996 13	1,692	338 45	677	292 57	497			2,198	876
	Sidings.....												
	Totals.....		6.791		\$27,054		\$10,822		\$7,946			\$35,000	\$14,001



Proceedings of State Equalization Committee

NAME OF ROAD	COUNTY	Assessed ratio to actual value (Pct.)	CLASSIFICATION OF TRACK	AS REAL PROPERTY		AS PERSONAL PROPERTY		TOTAL REAL AND PERSONAL PROPERTY	
				Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
Inland Empire Railroad Company.....	Spokane..... Whitman.....	42.00 32.00	Interurban Lines	\$384,360	\$165,631	\$100,440	\$45,065	\$508,500	\$211,506
			Interurban Lines	600,220	230,570	200,750	64,240	860,970	285,110
			Totals.....	\$1,084,580	\$396,501	\$310,190	\$110,305	\$1,394,770	\$466,706
North Coast Power Company.....	Clarks..... Lewis.....	34.00 34.00	Street Railway Lines.....			\$141,250	\$49,025	\$141,250	\$48,025
			Interurban Lines	\$21,050	\$7,157	15,770	5,362	36,820	12,519
			Street Railway Lines.....			140,520	47,777	140,520	47,777
			Interurban Lines	13,950	4,743	14,250	4,845	28,200	9,568
			Totals.....	\$35,000	\$11,900	\$311,700	\$106,009	\$346,700	\$117,909
Pacific Northwest Traction Company.....	King..... Skagit..... Snohomish..... Whatcom.....	48.00 34.00 38.00 38.00	Interurban Lines	\$249,650	\$133,239	\$37,510	\$17,555	\$327,160	\$150,404
			Interurban Lines	671,060	228,160	127,680	43,411	798,740	271,571
			Interurban Lines	675,320	230,692	87,890	33,323	763,010	269,044
			Interurban Lines	261,970	89,540	50,080	19,008	311,990	118,557
			Totals.....	\$1,848,000	\$717,570	\$302,900	\$112,695	\$2,150,900	\$830,566
Puget Sound Electric Company.....	King..... Pierce.....	46.00 42.00	Interurban Lines	\$1,317,330	\$605,972	\$168,560	\$75,238	\$1,485,890	\$681,210
			Interurban Lines	650,200	273,044	78,910	33,142	729,110	306,228
			Totals.....	\$1,967,530	\$879,056	\$242,470	\$108,380	\$2,210,000	\$987,436
Spokane & Eastern Railway & Power Co....	Spokane.....	42.00	Street Railway Lines.....			\$1,117,600	\$469,417	\$1,117,600	\$469,417
			Interurban Lines	\$2,376,840	\$978,290	109,760	46,069	2,486,540	1,044,389
			Totals.....	\$2,376,840	\$978,290	\$1,227,420	\$515,516	\$3,604,300	\$1,513,806

Washington Water Power Company.....	Spokane.....	42.00	Interurban Lines	\$48,180	\$28,636	\$109,370	\$71,135	\$237,550	\$90,771
			Street Railway Lines.....	.....	.....	1,879,430	790,361	1,879,430	789,361
			Totals.....	\$48,180	\$28,636	\$2,048,800	\$800,496	\$2,116,980	\$889,132
Walla Walla Valley Railway Company.....	Walla Walla.	36.00	Interurban Lines	\$91,200	\$32,654	\$24,290	\$8,723	\$115,490	\$41,577
			Street Railway Lines.....	.....	.....	106,290	37,901	106,290	37,901
			Totals.....	\$91,200	\$32,654	\$129,510	\$46,624	\$220,770	\$79,478
Yakima Valley Transportation Company..	Yakima.....	42.00	Interurban Lines	\$127,800	\$53,076	\$57,630	\$24,205	\$185,430	\$77,861
			Street Railway Lines.....	.....	.....	202,010	81,844	202,010	84,844
			Totals.....	\$127,800	\$53,076	\$259,640	\$106,049	\$387,440	\$162,725
			Grand Totals.....	\$7,649,230	\$3,108,483	\$4,832,720	\$1,959,275	\$12,431,950	\$5,077,758

SCHEDULE "C"—Table III—Street Railways.

NAME OF ROAD	COUNTY	Assessed ratio to actual value (Pct.)	OPERATING PROPERTY ASSESSED AS PERSONAL PROPERTY	
			Actual value	Equalized value
Grays Harbor Railway and Light Company	Grays Harbor..	41.00	\$1,040,685	\$426,681
Lewiston-Clarkston Transit Company.....	Asotin.....	36.00	20,000	7,200
Olympia Light and Power Company.....	Thurston.....	39.00	365,000	142,350
Pacific Traction Company.....	Pierce.....	42.00	260,000	109,200
Puget Sound International Railway and Power Company.....	Snohomish.....	38.00	1,082,200	411,236
Puget Sound Traction Light and Power Company.....	Whatecom.....	38.00	1,614,000	613,320
Seattle and Rainier Valley Railway Co.....	King.....	46.00	947,500	435,650
Tacoma Railway and Power Company.....	Pierce.....	42.00	2,941,800	1,235,556
Willapa Electric Company.....	Pacific.....	41.00	88,000	36,080
Totals.....			\$8,359,185	\$3,417,473

SCHEDULE "C"—Table IV—Recapitulation of Steam Railroads—Valuation by Counties.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
1. ADAMS	40.00		
Chicago, Milwaukee & St. Paul Railway.....		\$7,174,789	\$2,869,916
Northern Pacific Railway.....		6,554,393	2,621,758
Oregon-Washington Railroad & Navigation Company.....		4,003,231	1,601,291
Pullman Company (Equipment only).....		43,764	17,506
Spokane, Portland & Seattle Railway.....		3,745,112	1,496,045
Totals.....		\$21,521,289	\$8,606,516
2. ASOTIN	36.00		
3. BENTON	39.00		
Chicago, Milwaukee & St. Paul Railway.....		\$483,549	\$188,584
Northern Pacific Railway.....		4,894,563	1,908,880
Oregon-Washington Railroad & Navigation Company.....		1,801,730	702,674
Pullman Company (Equipment only).....		26,861	10,472
Spokane, Portland & Seattle Railway.....		5,656,313	2,205,961
Totals.....		\$12,963,006	\$5,016,571
4. CHELAN	45.00		
Great Northern Railway.....		\$8,808,565	\$3,963,862
Pullman Company (Equipment only).....			
Totals.....		\$8,808,565	\$3,963,862
5. CLALLAM	42.00		
Chicago, Milwaukee & St. Paul Railway.....		\$1,063,813	\$455,201
Totals.....		\$1,063,813	\$455,201
6. CLARKE	34.00		
Great Northern Railway.....		\$203,215	\$69,094
Northern Pacific Railway.....		3,148,996	1,070,659
Oregon-Washington Railroad & Navigation Company.....		122,656	41,703
Pullman Company (Equipment only).....		30,305	10,304
Spokane, Portland & Seattle Railway.....		2,306,921	784,353
Totals.....		\$5,812,093	\$1,976,113
7. COLUMBIA	33.00		
Northern Pacific Railway.....		\$304,695	\$100,549
Oregon-Washington Railroad & Navigation Company.....		3,369,560	1,111,985
Pullman Company (Equipment only).....		241	80
Totals.....		\$3,674,526	\$1,212,594
8. COWLITZ	42.00		
Great Northern Railway.....		\$460,585	\$193,446
Northern Pacific Railway.....		5,244,134	2,202,536
Oregon-Washington Railroad & Navigation Company.....		254,675	106,963
Pullman Company (Equipment only).....		58,790	24,692
Totals.....		\$6,018,184	\$2,527,637

Schedule "C"—Table IV—Continued.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
9. DOUGLAS	40.00		
Great Northern Railway.....		\$3,365,802	\$1,346,319
Pullman Company (Equipment only).....			
Waterville Railway		35,000	14,001
Totals.....		\$3,400,802	\$1,360,320
10. FERRY	42.00		
Great Northern Railway.....		\$2,072,106	\$870,288
11. FRANKLIN	39.00		
Northern Pacific Railway.....		\$6,411,464	\$2,500,470
Oregon-Washington Railroad & Navigation Company.....		1,412,347	550,516
Pullman Company (Equipment only).....		26,415	10,302
Spokane, Portland & Seattle Railway.....		5,112,608	1,983,916
Totals.....		\$12,962,834	\$5,055,504
12. GARFIELD	30.00		
Oregon-Washington Railroad & Navigation Company.....		\$586,084	\$175,811
Totals.....		\$586,084	\$175,811
13. GRANT	38.00		
Chicago, Milwaukee & St. Paul Railway.....		\$3,686,449	\$1,400,851
Great Northern Railway.....		6,001,494	2,280,567
Northern Pacific Railway.....		2,623,928	937,092
Pullman Company (Equipment only).....			
Totals.....		\$12,311,871	\$4,678,510
14. GRAYS HARBOR	41.00		
Chicago, Milwaukee & St. Paul Railway.....		\$200,277	\$82,114
Northern Pacific Railway.....		3,564,940	1,461,626
Oregon-Washington Railroad & Navigation Company.....		2,086,791	856,685
Pullman Company (Equipment only).....		11,786	4,832
Totals.....		\$5,873,794	\$2,405,257
15. ISLAND	45.00		
16. JEFFERSON	46.00		
Chicago, Milwaukee & St. Paul Railway.....		\$193,818	\$80,156
Port Townsend & Puget Sound Railway Company....		\$314,566	144,701
Totals.....		\$508,384	\$233,857
17. KING	46.00		
Chicago, Milwaukee & St. Paul Railway.....		\$6,877,170	\$3,163,498
Great Northern Railway.....		6,254,965	2,877,293
Northern Pacific Railway.....		17,576,325	8,085,110
Oregon-Washington Railroad & Navigation Company.....		1,652,864	780,312
Pacific Coast Railway.....		2,966,574	1,364,624
Pullman Company (Equipment only).....		72,230	33,226
Totals.....		\$35,400,138	\$16,224,063

Schedule "C"—Table IV—Continued.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
18. KITSAP	44.00		
Chicago, Milwaukee & St. Paul Railway.....		\$64,310	\$28,296
Totals.....		\$64,310	\$28,296
19. KITTITAS	40.00		
Chicago, Milwaukee & St. Paul Railway.....		\$8,035,452	\$3,214,181
Northern Pacific Railway.....		8,785,965	3,514,836
Pullman Company (Equipment only).....		43,409	17,364
Totals.....		\$16,864,826	\$6,745,981
20. KLICKITAT	38.00		
Oregon Trunk Railway.....		\$125,450	\$47,672
Pullman Company (Equipment only).....		17,064	6,484
Spokane, Portland & Seattle Railway.....		9,151,491	3,477,567
Totals.....		\$9,294,005	\$3,531,723
21. LEWIS	34.00		
Chicago, Milwaukee & St. Paul Railway.....		\$1,073,035	\$364,882
Cowlitz, Chehalis and Cascade Railway.....		166,125	57,502
Great Northern Railway.....		369,067	125,484
Newaukum Valley Railroad Company.....		92,297	31,381
Northern Pacific Railway.....		5,573,737	1,895,071
Oregon-Washington Railroad & Navigation Company.....		474,066	161,181
Pullman Company (Equipment only).....		42,419	14,422
Totals.....		\$7,703,745	\$2,649,873
22. LINCOLN	38.00		
Chicago, Milwaukee & St. Paul Railway.....		\$65,103	\$24,739
Great Northern Railway.....		6,579,594	2,500,245
Northern Pacific Railway.....		4,571,319	1,737,102
Oregon-Washington Railroad & Navigation Company.....		641,540	243,784
Pullman Company (Equipment only).....		7,664	2,912
Spokane, Portland and Seattle Railway.....		177,703	67,527
Totals.....		\$12,042,923	\$4,576,309
23. MASON	40.00		
Blakely Railroad		\$78,175	\$31,270
Northern Pacific Railway.....		24,494	9,798
Peninsular Railway		295,790	118,316
Totals.....		\$398,459	\$159,384
24. OKANOGAN	40.00		
Great Northern Railway.....		\$3,965,685	\$1,586,274
Totals.....		\$3,965,685	\$1,586,274
25. PACIFIC	41.00		
Chicago, Milwaukee & St. Paul Railway.....		\$511,307	\$209,636
Northern Pacific Railway.....		1,120,916	459,575
Oregon-Washington Railroad & Navigation Company.....		771,392	316,271
Totals.....		\$2,403,615	\$885,482

Schedule "C"—Table IV—Continued.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
26. PEND OREILLE	40.00		
Chicago, Milwaukee & St. Paul Railway.....		\$2,181,739	\$852,606
Great Northern Railway.....		1,507,059	603,153
Pullman Company (Equipment only).....			
Totals.....		\$3,639,608	\$1,455,879
27. PIERCE	42.00		
Chicago, Milwaukee & St. Paul Railway.....		\$4,336,785	\$1,821,448
Great Northern Railway.....		475,503	199,711
Northern Pacific Railway.....		10,576,990	4,442,332
Oregon-Washington Railroad & Navigation Company.....		640,925	269,188
Pullman Company (Equipment only).....		56,253	23,636
Totals.....		\$16,086,446	\$6,756,305
28. SAN JUAN	38.00		
29. SKAGIT	84.00		
Great Northern Railway.....		\$4,429,829	\$1,506,143
Northern Pacific Railway.....		3,116,266	1,059,531
Puget Sound and Baker River Railway.....		165,000	56,101
Totals.....		\$7,711,095	\$2,621,775
30. SKAMANIA	40.00		
Pullman Company (Equipment only).....		\$10,864	\$4,346
Spokane, Portland & Seattle Railway.....		3,595,864	1,439,346
Totals.....		\$3,606,728	\$1,442,692
31. SNOHOMISH	38.00		
Chicago, Milwaukee & St. Paul Railway.....		\$736,674	\$279,986
Great Northern Railway.....		\$10,468,735	\$3,978,120
Marysville and Arlington Railway.....		135,635	51,541
Northern Pacific Railway.....		7,284,830	2,768,237
Pullman Company (Equipment only).....			
Washington Western Railway.....		91,815	34,900
Totals.....		\$18,717,689	\$7,112,724
32. SPOKANE	42.00		
Chicago, Milwaukee & St. Paul Railway.....		\$2,096,754	\$865,437
Great Northern Railway.....		7,710,753	3,238,517
Northern Pacific Railway.....		8,474,951	3,539,479
Oregon-Washington Railroad & Navigation Company.....		6,537,962	2,745,953
Pullman Company (Equipment only).....		35,711	14,969
Spokane International Railway.....		500,000	210,000
Spokane, Portland & Seattle Railway.....		3,082,308	1,273,570
Totals.....		\$28,328,459	\$11,897,955
33. STEVENS	30.00		
Great Northern Railway.....		\$4,261,070	\$1,061,818
Totals.....		\$4,261,070	\$1,061,818

Schedule "C"—Table IV—Concluded.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
34. THURSTON	39.00		
Chicago, Milwaukee & St. Paul Railway.....		\$1,274,012	\$496,865
Great Northern Railway.....		239,700	93,482
Northern Pacific Railway.....		5,588,004	2,177,372
Oregon-Washington Railroad & Navigation Company.....		779,911	304,165
Pullman Company (Equipment only).....		40,794	15,910
Totals.....		\$7,917,421	\$3,087,794
35. WAHKIAKUM	40.00		
36. WALLA WALLA	36.00		
Northern Pacific Railway.....		\$4,285,985	\$1,542,955
Oregon-Washington Railroad & Navigation Company.....		10,129,725	3,643,460
Pullman Company (Equipment only).....		31,881	11,477
Totals.....		\$14,438,591	\$5,197,892
37. WHATCOM	38.00		
Chicago, Milwaukee & St. Paul Railway.....		\$1,391,821	\$528,892
Great Northern Railway.....		3,314,589	1,259,544
Northern Pacific Railway.....		3,746,244	1,423,573
Totals.....		\$8,452,654	\$3,212,009
38. WHITMAN	32.00		
Chicago, Milwaukee & St. Paul Railway.....		\$5,115,150	\$1,696,849
Northern Pacific Railway.....		3,742,917	1,197,733
Oregon-Washington Railroad & Navigation Company.....		13,781,730	4,410,154
Pullman Company (Equipment only).....		5,759	1,843
Spokane, Portland & Seattle Railway.....		805,897	257,887
Washington, Idaho and Montana Railway.....		110,706	35,425
Totals.....		\$23,562,159	\$7,539,892
39. YAKIMA	42.00		
Chicago, Milwaukee & St. Paul Railway.....		\$168,782	\$70,888
Northern Pacific Railway.....		9,244,654	3,882,755
Oregon-Washington Railroad & Navigation Company.....		1,726,321	725,054
Pullman Company (Equipment only).....		28,748	9,974
Totals.....		\$11,168,505	\$4,668,671
GRAND TOTALS.....		\$333,610,540	\$131,765,777

SCHEDULE "C"—Table V—Recapitulation of Steam Railroads—Valuation by Railroads for Year 1922.

NAME OF ROAD	REAL PROPERTY Right-of-Way and Tracks		PERSONAL PROPERTY Equipment and Rolling Stock		TOTAL VALUATION Real and Personal Property	
	Actual value	Equalized value	Actual value	Equalized value	Actual value	Equalized value
1 Blakely Railroad	\$76,975	\$30,700	\$1,200	\$450	\$78,175	\$31,270
2 Chicago, Milwaukee & St. Paul Railroad.....	40,405,302	16,116,049	6,235,486	2,517,966	46,640,788	18,634,015
3 Cowitz, Chehalis & Cascade Railway.....	139,125	47,302	30,000	10,200	169,125	57,502
4 Great Northern Railway.....	62,474,625	25,132,199	8,014,850	3,217,186	70,489,255	28,353,855
5 Marysville & Arlington Railway.....	121,635	46,221	14,000	5,320	135,635	51,541
6 Newaukum Valley Railroad Company.....	81,497	27,709	10,800	3,672	92,297	31,381
7 Northern Pacific Railway.....	105,777,760	42,398,403	20,677,940	8,250,176	126,455,700	50,618,579
8 Oregon Trunk Railway.....	121,120	46,026	4,330	1,646	125,450	47,672
9 Oregon-Washington Railroad & Navigation Company.....	47,014,500	17,316,837	3,750,940	1,413,568	50,774,500	18,730,430
10 Pacific Coast Railroad.....	2,717,002	1,249,848	240,512	114,776	2,966,574	1,364,624
11 Peninsular Railway.....	166,490	66,506	129,300	51,720	295,790	118,216
12 Port Townsend & Puget Sound Railway Company.....	291,766	124,213	22,900	10,488	314,566	144,701
13 Puget Sound & Baker River Railway.....	150,000	51,000	15,000	5,101	165,000	56,101
14 Pullman Company (Equipment only).....	.....	.....	585,947	234,771	585,947	234,771
15 Spokane International Railway.....	448,500	188,570	51,500	21,680	500,000	210,000
16 Spokane, Portland & Seattle Railway.....	31,987,747	12,270,323	1,560,470	617,889	33,548,217	12,887,172
17 Washington, Idaho & Montana Railway.....	84,706	27,106	20,000	8,320	110,706	35,426
18 Washington Western Railway.....	84,566	32,136	7,250	2,735	91,815	34,560
19 Waterville Railway.....	27,064	10,622	7,946	3,179	35,000	14,001
Totals.....	\$292,170,489	\$115,274,950	\$41,440,061	\$16,490,918	\$333,610,540	\$131,765,777

SCHEDULE "C"—Table VI—Recapitulation of Electric Railways—Valuation by Counties.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
ASOTIN	36.00		
Lewiston-Clarkston Transit Company.....		\$20,000	\$7,200
CLARKE	34.00		
North Coast Power Company.....		\$179,070	\$60,544
GRAYS HARBOR	41.00		
Grays Harbor Railway & Light Company.....		\$1,040,686	\$426,681
KING	46.00		
Pacific Northwest Traction Company.....		\$327,160	\$150,494
Puget Sound Electric Company.....		1,480,890	691,210
Seattle & Rainier Valley Railway Company.....		947,500	435,850
Totals.....		\$2,755,550	\$1,267,554
LEWIS	34.00		
North Coast Power Company.....		\$168,720	\$57,365
PACIFIC	41.00		
Willapa Electric Company.....		\$38,000	\$36,060
PIERCE	42.00		
Pacific Traction Company.....		\$260,000	\$109,200
Puget Sound Electric Company.....		729,110	306,226
Tacoma Railway & Power Company.....		2,941,900	1,235,556
Totals.....		\$3,930,910	\$1,650,982
SKAGIT	34.00		
Pacific Northwest Traction Company.....		\$798,740	\$271,571
SNOHOMISH	38.00		
Pacific Northwest Traction Company.....		\$763,010	\$289,044
Puget Sound International Railway & Power Co.....		1,082,200	411,236
Totals.....		\$1,845,210	\$701,180
SPOKANE	42.00		
Inland Empire Railroad Company.....		\$503,800	\$211,596
Spokane & Eastern Railway & Power Company.....		3,604,300	1,513,806
Washington Water Power Company.....		2,116,980	889,132
Totals.....		\$6,225,080	\$2,614,534
THURSTON	39.00		
Olympia Light & Power Company.....		\$365,000	\$142,350

Schedule "C"—Table VI—Concluded.

NAME OF ROADS BY COUNTIES	Assessed ratio to actual value (Pct.)	Actual value	Equalized value
WALLA WALLA	36.00		
Walla Walla Valley Railway Company.....		\$220,770	\$79,478
WHATCOM	38.00		
Pacific Northwest Traction Company.....		\$311,990	\$118,557
Puget Sound Traction, Light & Power Company.....		1,614,000	613,320
Totals.....		\$1,925,990	\$731,877
WHITMAN	32.00		
Inland Empire Railroad Company.....		\$300,970	\$285,110
YAKIMA	42.00		
Yakima Valley Transportation Company.....		\$387,440	\$162,725
GRAND TOTALS.....		\$20,841,135	\$8,495,231

SCHEDULE "C"—Table VII—Telegraph Companies.

COUNTIES	Assessed ratio to actual value (Pct.)	WESTERN UNION TELEGRAPH COMPANY			POSTAL TELEGRAPH-CAABLE COMPANY			TOTAL TELEGRAPH COMPANIES		
		Wire mileage	Actual value	Equalized value	Wire mileage	Actual value	Equalized value	Wire mileage	Actual value	Equalized value
1 Adams.....	40.00	584.52	\$40,702	\$18,705	339.00	\$19,323	\$7,729	923.52	\$60,085	\$26,434
2 Asotin.....	36.00	207.59	24,607	9,597				377.58	24,607	9,597
3 Benton.....	45.00	64.91	5,198	2,387				64.91	5,198	2,387
4 Blaine.....	42.00	72.64	5,768	2,420				72.64	5,768	2,420
5 Clallam.....	34.00	236.92	18,954	6,255				236.92	18,954	6,255
6 Clatsop.....	33.00	244.60	19,575	8,222	108.00	9,576	4,022	412.60	29,151	12,244
7 Columbia.....	42.00	14.21	1,137	456				14.21	1,137	456
8 Cowlitz.....	40.00									
9 Douglas.....	42.00	463.31	37,065	11,465				463.31	37,065	11,465
10 Ferry.....	39.00	30.68	2,454	736				30.68	2,454	736
11 Franklin.....	38.00	58.37	7,070	2,667	271.00	12,540	4,765	398.37	19,610	7,452
12 Grant.....	38.00	138.83	11,107	4,554				138.83	11,107	4,554
13 Grays Harbor.....	41.00									
14 Island.....	45.00	80.24	6,419	2,953				80.24	6,419	2,953
15 Jefferson.....	46.00	1,074.86	85,969	39,555	576.60	32,866	15,118	1,651.46	118,555	54,673
16 King.....	46.00	51.02	4,061	1,796				51.02	4,061	1,796
17 Kitsap.....	44.00	511.61	40,929	16,372	478.00	27,246	10,808	989.61	68,175	27,270
18 Kittitas.....	40.00									
19 Klickitat.....	38.00	292.94	23,435	7,998	168.00	9,376	3,256	460.94	33,011	11,224
20 Lewis.....	34.00	264.76	21,181	8,049	74.00	4,218	1,603	338.76	25,389	9,652
21 Lincoln.....	38.00									
22 Mason.....	40.00									
23 Okanogan.....	40.00	30.20	2,423	983				30.20	2,423	983
24 Pacific.....	41.00	28.18	2,254	902				28.18	2,254	902
25 Pend Oreille.....	40.00	544.97	43,586	18,311	289.90	17,065	7,180	834.87	60,643	25,491
26 Pierce.....	42.00									
27 San Juan.....	38.00	220.83	17,666	6,006	118.00	6,736	2,287	338.83	24,392	8,293
28 Skagit.....	34.00									
29 Skamania.....	41.00	262.72	29,018	11,027	201.70	11,497	4,369	464.42	40,515	15,396
30 Snohomish.....	38.00	1,065.23	85,218	35,792	203.00	11,571	4,860	1,268.23	96,789	40,652
31 Spokane.....	42.00									
32 Stevens.....	39.00	393.85	24,308	9,450	140.00	7,980	3,112	443.85	32,288	12,562
33 Thurston.....	38.00									
34 Waiilatup.....	40.00	549.84	43,987	15,835				549.84	43,987	15,835
35 Walla Walla.....	38.00	105.64	8,451	3,211	145.30	8,292	3,147	250.94	16,733	6,358
36 Whatcom.....	38.00	1,094.05	86,724	27,732				1,094.05	86,724	27,732
37 Whitman.....	32.00	391.58	31,326	13,157	75.00	4,275	1,796	466.58	35,601	14,933
38 Yakima.....	42.00									
39										
Totals.....		9,208.67	\$736,604	\$289,582	3,206.50	\$182,771	\$74,142	12,415.17	\$919,465	\$363,724

SCHEDULE "D"—Abstract Showing Total Assessment of All Taxable Property in the State of Washington for the Year 1922.

COUNTIES		Aggregate value of taxable personal property (exclusive of steam railroads, electric railroads and telegraph lines) as equalized by county boards	Aggregate value of real property (exclusive of steam railroads, electric railroads and telegraph lines) as equalized by county boards	Aggregate value of real and personal property (exclusive of steam railroads, electric railroads and telegraph lines) as equalized by county boards	Assessed ratio to actual value (Pct.)	Actual value of real and personal property (exclusive of steam railroads, electric railroads and telegraph lines)
1	Adams.....	\$1,530,193	\$10,750,299	\$12,180,492	40.0	\$30,466,005
2	Asotin.....	568,165	4,431,725	5,029,890	36.0	13,971,917
3	Benton.....	1,414,806	7,423,780	8,838,585	39.0	22,663,038
4	Chelan.....	3,374,846	15,069,035	18,443,421	45.0	40,965,380
5	Clallam.....	1,752,435	12,454,490	14,206,925	42.0	33,828,012
6	Clatsop.....	2,260,790	12,280,660	14,541,450	34.0	42,786,706
7	Columbia.....	1,254,581	6,621,790	7,876,371	33.0	23,967,791
8	Cowlitz.....	1,294,226	13,996,956	15,231,182	42.0	36,264,719
9	Douglas.....	1,456,661	10,316,305	11,772,966	40.0	29,432,415
10	Ferry.....	451,172	1,705,064	2,156,236	42.0	5,133,895
11	Franklin.....	1,602,635	4,668,807	5,731,442	39.0	14,066,005
12	Garfield.....	1,219,469	4,408,690	5,688,069	30.0	18,990,330
13	Grant.....	890,825	6,905,010	7,095,835	38.0	20,252,197
14	Grays Harbor.....	8,140,290	26,853,656	35,002,946	41.0	85,372,906
15	Island.....	311,500	2,401,449	2,712,949	45.0	6,028,776
16	Jefferson.....	902,071	7,686,411	8,588,482	46.0	18,670,613
17	King.....	48,046,229	225,444,849	273,493,128	40.0	594,550,278
18	Kitsap.....	1,246,836	9,053,653	10,300,490	44.0	23,410,225
19	Kittitas.....	2,293,035	10,437,833	12,736,868	40.0	31,817,170
20	Klickitat.....	1,770,361	9,211,478	10,981,839	38.0	28,800,576
21	Lewis.....	3,577,111	18,688,420	22,265,531	34.0	65,084,856
22	Lincoln.....	3,158,085	19,702,858	22,860,923	38.0	60,109,113
23	Mason.....	715,815	4,773,843	5,489,161	40.0	13,735,402
24	Okanogan.....	1,973,529	7,227,060	9,201,000	40.0	23,072,800
25	Pacific.....	2,131,900	11,161,283	13,314,763	41.0	32,475,032
26	Pend Oreille.....	1,389,317	3,750,350	5,139,667	40.0	12,946,166
27	Pierce.....	19,120,640	65,246,585	84,368,225	42.0	200,479,107
28	San Juan.....	319,974	1,220,686	1,540,669	38.0	4,070,024
29	Skagit.....	3,060,364	16,376,005	19,467,189	34.0	57,256,438
30	Skamania.....	514,265	2,063,512	3,477,807	40.0	8,664,517
31	Snohomish.....	8,940,625	26,868,390	35,830,006	38.0	94,313,171
32	Spokane.....	23,447,593	79,216,410	102,664,003	42.0	244,438,102
33	Stevens.....	2,281,430	9,435,868	11,717,298	39.0	30,044,854
34	Thurston.....	2,270,389	10,003,247	12,273,646	39.0	31,470,867
35	Wahkiakum.....	372,035	1,824,150	2,196,756	40.0	5,491,903
36	Walla Walla.....	5,276,056	25,152,660	30,440,716	38.0	84,529,767
37	Whitcom.....	5,622,104	18,311,600	24,233,803	36.0	63,773,166
38	Whitman.....	6,045,556	31,209,880	37,255,436	32.0	116,423,238
39	Yakima.....	8,892,900	35,305,065	44,187,965	42.0	105,209,512
Totals.....		\$180,024,067	\$790,502,410	\$971,126,477	40.87	\$2,376,205,381

Schedule "D"—Concluded.

COUNTIES	ACTUAL VALUE AS DETERMINED BY STATE BOARD OF EQUALIZATION				Aggregate actual value of real and personal property, including steam railroads, electric roads, electric railways and telegraph lines, as equalized by state board of equalization	Aggregate value of all taxable property, real and personal, in- cluding steam railroads, electric railways and telegraph lines, as equalized by state board of equalization
	Steam railroads	Electric railways	Telegraph lines	Total steam rail- roads, electric railways and telegraph lines		
1 Adams.....	\$21,521,298		\$66,086	\$21,587,373	\$52,053,378	\$21,272,663
2 Asotin.....	12,483,076	\$20,000		20,000	13,991,917	14,518,067
3 Benton.....	8,408,255		24,607	12,487,613	35,550,651	20,351,459
4 Chelan.....	1,083,813		5,168	8,813,778	40,779,158	14,296,980
5 Clallam.....	5,812,693		5,763	1,090,576	34,915,588	19,033,680
6 Clarke.....	3,671,596	178,070		5,990,763	48,776,990	11,963,485
7 Columbia.....	3,674,526		18,954	3,693,480	27,561,271	17,291,669
8 Cowlitz.....	6,018,184		29,151	6,047,335	42,312,054	13,418,440
9 Douglas.....	3,460,912		1,137	3,462,054	32,884,854	7,206,000
10 Ferry.....	2,072,106			2,072,106	27,615,904	2,144,852
11 Franklin.....	12,962,884		37,065	12,969,899	27,615,904	11,378,508
12 Garfield.....	349,084		2,454	588,488	19,548,819	7,980,030
13 Grant.....	12,311,871		19,610	12,331,481	32,583,678	13,315,996
14 Grays Harbor.....	5,873,794	1,040,685	11,107	6,925,586	92,298,552	37,719,718
15 Island.....					6,028,776	2,463,784
16 Jefferson.....	506,384		6,419	514,813	19,185,416	7,840,519
17 King.....	83,400,138	2,756,560	118,855	38,274,513	632,824,821	238,616,963
18 Kitsap.....	64,310		4,981	69,301	23,478,616	9,506,024
19 Kittitas.....	16,884,826		68,175	16,953,001	48,750,171	19,922,769
20 Klickitat.....	9,234,015			9,234,005	38,198,581	15,608,569
21 Lewis.....	7,763,745	168,720	33,011	7,966,476	73,482,382	30,080,080
22 Lincoln.....	12,042,923		25,309	12,068,322	72,174,435	29,486,580
23 Mason.....	384,450		398,159	388,159	14,133,861	5,776,006
24 Okanogan.....	3,965,695		3,965,695	3,965,695	26,098,185	11,021,108
25 Pacific.....	2,433,615	88,000	2,423	2,514,038	34,696,070	14,290,896
26 Pend Oreille.....	3,689,698		2,254	3,691,952	16,491,120	6,730,438
27 Pierce.....	10,086,446	3,680,910	60,668	20,078,040	229,957,156	90,998,786
28 San Juan.....					4,070,024	1,663,300
29 Skagit.....	7,711,095	708,740	24,392	8,524,227	65,700,665	26,886,720
30 Skamania.....	3,006,728			3,006,728	12,801,245	3,027,139
31 Snohomish.....	18,717,689	1,845,210	40,515	20,603,414	114,016,885	46,963,047
32 Spokane.....	28,328,156	6,225,060	96,789	34,660,325	279,048,430	114,086,278
33 Stevens.....	4,381,070			4,381,070	34,805,424	14,019,623
34 Thurston.....	7,917,421	805,000	32,298	8,314,769	39,795,596	16,250,207
35 Wahkiakum.....					5,491,963	2,244,405
36 Walla Walla.....	14,484,301	229,770	43,987	14,703,348	99,238,115	40,553,671
37 Whitcom.....	8,452,654	1,925,660	16,733	10,385,377	74,168,543	30,310,514
38 Whitman.....	25,589,150	860,970	86,724	24,539,853	140,963,001	57,607,492
39 Yakima.....	11,165,545	347,440	35,601	11,566,546	116,799,058	47,731,182
Totals.....	\$253,610,540	\$20,811,135	\$919,465	\$355,371,140	\$2,731,676,471	\$1,116,356,297

SCHEDULE "E"—Abstract showing Amount of Tax for each of the following funds: State General, State School, Military, Capitol Building Construction, State Reclamation, Veterans' Compensation Bond Retirement, Permanent Highway, Public Highway, University of Washington, Washington State College, Bellingham, Centralia, Cheney and Ellensburg Normal Schools, to be raised by each county, for the year 1922.

COUNTIES		Amount of state general tax to be paid by each county.	Amount of state school tax to be paid by each county.	Amount of tax for mili- tary fund to be paid by each county.	Amount of tax for capi- tol building construc- tion fund to be paid by each county.	Amount of tax for state reclamation revolving fund to be paid by each county.	Amount of tax for veter- ans' compensation bond retirement fund to be paid by each county.	HIGHWAY FUNDS		
		Rate of levy 2.25 mills	Rate of levy 5.76 mills	Rate of levy 0.20 mills	Rate of levy 0.50 mills	Rate of levy 0.50 mills	Rate of levy 1.00 mills	Rate of levy 1.50 mills	Rate of levy 1.00 mills	
1	Adams.....	\$47,864	\$122,531	\$4,254	\$10,636	\$10,636	\$21,273	\$31,909	\$21,273	1
2	Asotin.....	12,866	32,936	1,144	2,856	2,856	5,712	8,577	5,712	2
3	Benton.....	32,649	83,984	2,906	7,264	7,264	14,529	21,743	14,529	3
4	Chelan.....	45,791	117,225	4,070	10,176	10,176	20,361	30,527	20,361	4
5	Clallam.....	32,105	82,190	2,854	7,134	7,134	14,269	21,403	14,269	5
6	Clarke.....	44,851	114,818	3,967	9,967	9,967	19,933	29,901	19,933	6
7	Columbia.....	25,343	64,878	2,253	5,632	5,632	11,263	16,895	11,263	7
8	Cowlitz.....	38,906	99,600	3,458	8,646	8,646	17,292	25,928	17,292	8
9	Douglas.....	30,192	77,290	2,684	6,709	6,709	13,418	20,122	13,418	9
10	Ferry.....	6,626	16,963	580	1,472	1,472	2,945	4,418	2,945	10
11	Franklin.....	25,467	65,195	2,264	5,659	5,659	11,318	16,978	11,318	11
12	Garfield.....	17,975	46,017	1,568	3,964	3,964	7,969	11,984	7,969	12
13	Grant.....	29,961	76,700	2,663	6,658	6,658	13,316	19,974	13,316	13
14	Grays Harbor	84,870	217,266	7,544	18,800	18,800	37,720	56,579	37,720	14
15	Island.....	5,544	14,191	492	1,232	1,232	2,464	3,695	2,464	15
16	Jefferson.....	17,641	45,161	1,568	3,921	3,920	7,841	11,761	7,841	16
17	King.....	581,888	1,480,634	51,723	129,309	129,303	258,617	387,925	258,617	17
18	Kitsap.....	21,599	55,267	1,919	4,797	4,797	9,595	14,392	9,595	18
19	Kittitas.....	44,826	114,755	3,965	9,961	9,961	19,923	29,884	19,923	19
20	Klickitat.....	35,119	87,905	3,122	7,804	7,804	15,609	23,413	15,609	20
21	Lewis.....	67,568	172,973	6,006	15,015	15,015	30,030	45,045	30,030	21
22	Lincoln.....	66,365	169,894	5,869	14,748	14,748	29,496	44,245	29,496	22
23	Mason.....	12,996	33,270	1,155	2,888	2,888	5,776	8,664	5,776	23
24	Okanogan.....	24,797	63,482	2,204	5,511	5,511	11,021	16,532	11,021	24
25	Pacific.....	32,154	82,315	2,858	7,146	7,146	14,291	21,436	14,291	25
26	Pend Oreille.....	15,164	38,819	1,348	3,370	3,370	6,739	10,109	6,739	26
27	Pierce.....	203,172	520,121	18,060	45,149	45,149	90,299	135,448	90,299	27
28	San Juan.....	3,742	9,581	332	832	832	1,663	2,495	1,663	28
29	Skagit.....	60,495	154,968	5,377	13,443	13,443	26,887	40,330	26,887	29
30	Skamania.....	11,311	28,957	1,005	2,514	2,514	5,027	7,541	5,027	30
31	Snohomish.....	105,667	270,507	9,393	23,481	23,481	46,963	70,445	46,963	31
32	Spokane.....	256,624	656,958	22,811	57,028	57,028	114,055	171,083	114,055	32
33	Stevens.....	31,544	80,753	2,804	7,010	7,010	14,020	21,029	14,020	33
34	Thurston.....	36,583	93,653	3,252	8,136	8,136	16,259	24,387	16,259	34
35	Wahkiakum.....	5,060	12,928	449	1,122	1,122	2,244	3,367	2,244	35
36	Walla Walla.....	91,246	233,589	8,111	20,277	20,277	40,554	60,830	40,554	36
37	Whatcom.....	68,197	174,588	6,062	15,155	15,155	30,311	45,466	30,311	37
38	Whitman.....	129,617	331,819	11,522	28,804	28,804	57,607	86,411	57,607	38
39	Yakima.....	107,385	274,931	9,546	23,836	23,806	47,731	71,597	47,731	39
Total.....		\$2,511,802	\$6,430,212	\$223,271	\$558,178	\$558,178	\$1,116,356	\$1,674,534	\$1,116,356	

Schedule "E"—Concluded.

COUNTIES		STATE INSTITUTIONS OF HIGHER EDUCATION						Total amt. tax, including state general, state school, military, capitol bldg. construction, state reclamation, veterans' compensation bond retirement, permanent highway, public highway, University, State College, Bellingham, Centralia, Cheney, and Ellensburg Normal Schools, to be paid by each county.
		Amount of tax for University fund to be paid by each county.	Amount of tax for Washington State College fund to be paid by each county.	Amount of tax for Bellingham Normal School fund to be paid by each county.	Amount of tax for Centralia Normal School fund to be paid by each county.	Amount of tax for Cheney Normal School fund to be paid by each county.	Amount of tax for Ellensburg Normal School fund to be paid by each county.	
		Rate of levy 1.10 mills	Rate of levy 0.67 mills	Rate of levy 0.20 mills	Rate of levy 0.10 mills	Rate of levy 0.159 mills	Rate of levy 0.12 mills	
1	Adams.....	\$23,400	\$14,258	\$4,254	\$2,127	\$3,382	\$2,558	\$320,345
2	Asotin.....	6,290	3,581	1,144	572	909	686	86,109
3	Benton.....	15,981	9,734	2,906	1,453	2,310	1,743	218,785
4	Chelan.....	22,387	13,636	4,070	2,035	3,236	2,442	306,473
5	Clallam.....	15,666	9,561	2,854	1,427	2,269	1,712	214,877
6	Clarke.....	21,927	13,556	3,966	1,968	3,170	2,392	300,181
7	Columbia.....	12,370	7,546	2,253	1,126	1,791	1,352	169,617
8	Cowlitz.....	19,021	11,586	3,456	1,729	2,749	2,075	260,396
9	Douglas.....	14,760	8,990	2,684	1,342	2,134	1,610	202,068
10	Ferry.....	3,239	1,973	580	295	466	353	44,347
11	Franklin.....	12,450	7,583	2,264	1,132	1,800	1,358	170,445
12	Garfield.....	8,788	5,353	1,598	799	1,270	969	120,307
13	Grant.....	14,648	8,922	2,663	1,332	2,117	1,566	200,526
14	Grays Harbor.....	41,491	25,272	7,544	3,772	5,997	4,526	568,021
15	Island.....	2,710	1,651	493	246	392	296	37,102
16	Jefferson.....	8,624	5,253	1,568	784	1,247	941	118,070
17	King.....	284,479	173,273	51,723	25,862	41,120	31,084	3,804,513
18	Kitsap.....	10,555	6,429	1,919	960	1,526	1,151	144,401
19	Kittitas.....	21,915	13,348	3,985	1,992	3,168	2,391	300,017
20	Klickitat.....	17,169	10,458	3,122	1,561	2,482	1,873	235,050
21	Lewis.....	33,033	20,120	6,006	3,003	4,775	3,604	452,223
22	Lincoln.....	32,445	19,762	5,899	2,950	4,690	3,539	444,174
23	Mason.....	6,354	3,870	1,155	578	919	693	86,982
24	Okanogan.....	12,123	7,384	2,204	1,102	1,752	1,323	166,967
25	Pacific.....	15,720	9,575	2,858	1,429	2,272	1,715	215,206
26	Pend Oreille.....	7,413	4,515	1,348	674	1,072	809	101,489
27	Pierce.....	99,329	60,500	18,060	9,030	14,357	10,836	1,359,809
28	King.....	1,830	1,115	333	166	264	200	25,048
29	Skagit.....	29,575	18,014	5,377	2,689	4,275	3,227	404,887
30	Skamania.....	5,530	3,368	1,005	503	799	603	75,704
31	Snohomish.....	51,660	31,465	9,393	4,696	7,467	5,636	707,217
32	Spokane.....	125,461	76,417	22,811	11,405	18,135	13,687	1,717,553
33	Stevens.....	15,422	9,393	2,804	1,402	2,229	1,682	211,122
34	Thurston.....	17,865	10,893	3,252	1,626	2,585	1,951	244,547
35	Wahkiakum.....	2,469	1,504	449	224	357	269	33,798
36	Walla Walla.....	44,609	27,171	8,111	4,055	6,448	4,866	610,698
37	Whatcom.....	33,342	20,308	6,062	3,031	4,819	3,637	456,446
38	Whitman.....	63,368	38,597	11,521	5,761	9,160	6,913	867,511
39	Yakima.....	52,504	31,960	9,546	4,773	7,539	5,728	718,793
Totals.....		\$1,227,992	\$747,959	\$223,271	\$111,636	\$177,501	\$133,963	\$16,811,209

STATE OF WASHINGTON

FIRST REPORT

OF THE

State Parks Committee

FOR THE PERIOD ENDING SEPTEMBER 30th,
1922

Olympia, Washington



OLYMPIA, WASHINGTON,

OCTOBER 1ST, 1922.

Honorable Louis F. Hart, Governor of the State of Washington.

SIR: In accordance with Chapter 149, Session Laws of 1921, I have the honor to submit herewith the First Report of the State Parks Committee for the period ending September 30th, 1922.

Very respectfully,

CLIFFORD L. BABCOCK,

Chairman of Committee.

WASHINGTON STATE PARKS COMMITTEE

J. GRANT HINKLE

Secretary of State.

CLARK V. SAVIDGE

Commissioner of Public Lands.

CLIFFORD L. BABCOCK

State Treasurer.

OFFICERS:

CLIFFORD L. BABCOCK

Chairman.

J. GRANT HINKLE

Secretary.

ACT OF THE LEGISLATURE OF 1921 RELATING TO PARKS AND PARKWAYS

CHAPTER 149

(H. B. 164)

AN ACT relating to parks, parkways and state lands, and providing penalties for the act.

Be it Enacted by the Legislature of the State of Washington:

Section 1. The state parks committee shall have the power to appoint and employ an executive secretary who shall have such powers and perform such duties as may be prescribed by the committee.

Sec. 2. The state parks committee shall have power:

(1) To have the care, charge, control and supervision of all parks and parkways heretofore or hereafter acquired or set aside by the state for park or parkway purposes.

(2) To plant trees along public highways in the non-forested or other area of the state, and to care for the same.

(3) To adopt, promulgate, issue and enforce rules and regulations pertaining to the use, care and administration of state parks and parkways. Every such rule and regulation shall become effective ten days after its adoption. The committee shall cause a copy of the rules and regulations to be kept posted in a conspicuous place in every state park to which the same are applicable, but failure to post or keep any rule or regulation posted shall be no defense to any prosecution for the violation thereof.

(4) To permit the use of state parks and parkways by campers and the public generally under such rules and regulations as shall be prescribed as aforesaid.

(4½) To clear, drain, grade, seed and otherwise improve and beautify any parks and parkways, and to erect structures, buildings, fireplaces, comfort stations and build and maintain paths, trails and roadways through or on parks and parkways.

(5) To grant concessions in state parks and parkways, upon such rentals, fees or percentage of income or profits and for such terms, in no event longer than five years, and upon such conditions as shall be approved by the committee. No concession shall be granted which will prevent the public from having free access to the scenic attractions of any park or parkway, but the committee may in its discretion itself impose fees upon campers upon state parks and parkways. All fees received by the committee shall be deposited in the state park and parkway fund.

(6) To employ such assistance as it may deem necessary.

(7) To select and to purchase, lease or in any manner acquire for and in the name of the State of Washington such tracts of land, including shore and tide lands, for parks or parkway purposes as it shall deem proper, subject to the following provisions; (a) No tract, except tracts acquired by donation or bequest, and timbered tracts which abutt upon a public highway, actually constructed or located or projected shall be acquired unless the acquisition thereof be specifically authorized by the legislature. (b) If the committee cannot acquire any tract which it is authorized to acquire, at a price it deems reason-

able, then the committee is hereby vested with power to obtain title thereto, or any part thereof, by condemnation. Such condemnation shall be conducted by the attorney general and the proceedings therefor, in so far as practicable, shall be any which now is or may hereafter be authorized for the condemnation of rights of way for state highways.

(8) To co-operate or to join with the United States, any county or counties, city or cities of this state, in any matter pertaining to the acquisition for park or parkway purposes of any area within this state not within the city limits of any city, and in the care, control or supervision of any park or parkway now or hereafter acquired which shall be so situated, and, when deemed advisable by the committee, to enter into any contract in writing with any such public organization or organizations, its or their officer or officers, board or boards, to that end. All parks or parkways, to the acquisition or improvement of which the state shall have contributed or in whose care, control or supervision the state shall participate pursuant to the provisions of this section, shall in so far as practicable be governed by the provisions of this act, including the penal provisions thereof.

(9) To investigate and report to the Governor on or before the first day of January next preceding the regular session of the Legislature regarding any proposed park or parkway, and in such report to make recommendations respecting other regions in the State of Washington desirable for state park or parkway purposes, either on account of their historical interest, their natural beauty or otherwise.

Sec. 3. The state parks committee shall also have the power subject to approval of the Legislature to receive in trust any money donated or bequeathed to it, and to carry out the terms, if any, of such donation or bequest, or in the absence of such terms, to expend the same as it may deem advisable for park or parkway purposes. Money so received shall be deposited in the state treasury.

Sec. 4. Whereas the value of land with standing timber is increasing from year to year and will continue to increase, and no loss will be caused to the common school fund or other fund into which the proceeds of the sale of any land held by the state would be paid by postponing the sale of such lands, therefore, the commissioner of public lands may, upon his own motion, and shall, when directed so to do by the state parks committee, withdraw from sale any land held by the state abutting on any public highway and certify to the committee that such lands are withheld from sale pursuant to the terms of this act. Such lands withheld as aforesaid shall not be sold until directed by the Legislature, and shall in the meantime be under the care, charge, control and supervision of the committee.

Sec. 5. The commissioner of public lands may, upon his own motion, and shall, when directed so to do by the state parks committee, withdraw from sale any land held by the state and not acquired directly from the United States with reservations as to the manner of sale thereof and the purposes for which the same may be sold, and certify to said committee that such lands are withheld from sale pursuant to the terms of this act. All such lands shall be under the care, charge, control and supervision of the state parks committee, and any such lands may, after appraisal in such manner as the committee may

direct, be exchanged for land of equal value abutting upon a public highway, and to this end the chairman and secretary of the committee are hereby authorized to execute deeds of conveyance in the name of the State of Washington.

Sec. 6. All state parks and parkways, subject to the provisions of this act, shall be and hereby are set apart and dedicated as public parks and parkways for the benefit and enjoyment of all of the people of this state.

Sec. 7. The members of the state parks committee and such of its employees as the committee shall designate shall be vested with police powers to enforce the laws of this state.

Sec. 8. Every person who shall—

(1) Cut, break, injure, destroy, take or remove any tree, shrub, timber, plant or natural object in any park or parkway;

(2) Kill, cause to be killed, or pursue with intent to kill, any bird or animal in any park or parkway;

(3) Take any fish from the waters of any park or parkway, except in conformity with such general rules and regulations as state parks committee may prescribe;

(4) Wilfully mutilate, injure, deface, or destroy any guide post, notice, tablet, fence, enclosure or work for the protection or ornamentation of any park or parkway;

(5) Light any fire upon any park or parkway, except in such places as the state parks committee shall have authorized, or wilfully or carelessly permit any fire which he has lighted or caused to be lighted or which shall be under his charge, to spread or extend to or burn any of the shrubbery, trees, timber, ornaments or improvements upon any park or parkway, or leave any camp fire which he shall have lighted or which shall have been left in his charge, unattended by a competent person, without extinguishing the same;

(6) Place within any park or parkway or affix to any object therein contained, without a written license from the state parks committee, any word, character or device designed to advertise any business, profession, article, thing, exhibition, matter or event;

(7) Violate any rule or regulation adopted, promulgated, or issued by the state parks committee pursuant to the provisions of this act;

SHALL BE GUILTY OF A MISDEMEANOR

Sec. 9. The state parks committee shall succeed to all the files and records of the heretofore existing state board of park commissioners.

Sec. 10. Nothing herein contained shall be construed to repeal, by implication or otherwise, any existing criminal statute of this state.

Sec. 11. In case any section or portion of this act shall be held to be unconstitutional or invalid, it shall not affect the remainder of the act.

Sec. 12. For the purpose of carrying out the provisions of this act, there is hereby appropriated from the State Park and Parkways Fund, the sum of fifty thousand (\$50,000.00) dollars (in no case to exceed the amounts placed to the credit of this fund.)

Passed the House March 4, 1921.

Passed the Senate March 8, 1921.

Approved by the Governor March 19, 1921.

REPORT OF THE STATE PARKS COMMITTEE

During the 1921 session of the Legislature of the State of Washington, Chapter 149, of the session Laws of 1921 was enacted whereby "the care, charge, control and supervision of all parks and parkways heretofore or hereafter acquired or set aside by the state for park or parkway purposes" were placed in the hands of the State Parks Committee (composed of the Secretary of State, State Treasurer and Commissioner of Public Lands).

The act conferred upon the committee broad and extensive powers, granting control over state lands to such extent as might be necessary or desirable for park purposes, power to purchase, lease or otherwise acquire tracts of land (subject to certain restrictions relating to the purchase or condemnation of land), granted the authority to exchange lands under certain conditions, gave authority to improve parks and parkways as the committee saw fit to do so, and conferred police powers upon members of the committee and such of their employees as they might designate.

As a matter of fact, however, the activities of the committee were greatly circumscribed through lack of funds, the sole source of revenue accruing to the State Park and Parkways Fund being that derived from 25% of the fines collected on account of infractions and violations of the traffic code outside of incorporated towns and cities. Up to September 1, 1922, this amounted to but approximately ten thousand dollars (\$10,000.00). Nevertheless, the committee is able to present to you a record of progress for the parks of the State of Washington which it believes fully justifies the efforts made to acquire and build up a comprehensive state park system.

From a few scattered parcels of land amounting to about 20 acres which represented the state's accumulated total of park holdings when the committee took charge, the parks have increased in number and size until at present there are in excess of 5,500 acres of state parks, including such magnificent examples as Moran State Park and Deception Pass State Park with their wonderful and unrivalled scenic beauty, and Lewis and Clark State Park which presents to ever increasing numbers of tourists a splendid display of virgin timber native to the Pacific Northwest, and, due to its accessibility and strategic location on the Pacific Highway, is unsurpassed as an advertisement of our great timber resources.

In several of the parks camping places have been prepared for automobile tourists and others, fireplaces built, comfort stations constructed, firewood and water made available, and other things accomplished for the convenience and information of visitors.

A map of the state has been prepared, showing the location of the principal highways, cities and towns, upon which the various state parks are shown by encircled numbers.

Up to the present time all of the state parks have been acquired by donation, lease or the setting aside of state lands as authorized and directed by the Legislature, no funds having been expended or were available for purchase of land.

In those instances where state lands, such as the Lewis and Clark State Park, are reserved and placed under the control of the State Parks Committee

as permitted and directed by the act aforementioned, a policy has been adopted whereby as the timber upon such lands ripens it will be selectively logged and marketed, the proceeds from the sale of which shall go into the fund for which it was originally intended, thus preserving the young and growing timber and entailing no loss to the fund, but on the contrary, in the opinion of the committee, providing a distinct gain due to continued future production.

This brings immediately to our consideration the question of timber lands still remaining along some of our main highways.

The big virgin timber of Washington—and by that we refer to the splendid pine forests of Eastern Washington as well as the forests west of the Cascade Mountains—has always been so familiar a sight to the people of the state that, until recently, few have realized the distinctive scenic value which it possesses, and especially the extent to which it gives character to our highways. With its rapid disappearance from those localities which are readily accessible, the feeling has steadily grown, and to considerable strength, that failure on the part of the state to save some portion of the best that remains of this accessible timber would be extremely short-sighted, and would result in irreparable losses to the people of the state and nation. Few of our scenic features possess such distinction as do these great forests, and to the rapidly increasing numbers of our tourist visitors, few of the exhibits of nature are so awesome and inspiring.

The abundance of splendid photographs of these forests on our walls and in our travel literature; and the numerous references to the charm and allurements of our timber bordered highways, which form so important a feature of every publication devoted to the natural attractions of our state, demonstrate that those who are exploiting Washington's scenery, recognize the tourist value of our timber, and are definitely engaged in marketing that value. To permit the destruction of all of it for temporary gain, or for the temporary saving of public funds, would illustrate perfectly the killing of the goose that lays the golden eggs.

The construction crew scarcely completes the building of a new highway through timbered country when the logging truck appears on the scene. Passing over the much-discussed question of its right to be there or its effect upon the highway, as not being within the scope of this report, the fact becomes impressed upon even the most casual observer that the timber immediately contiguous to the highway is the first to go.

The land is rapidly being logged, leaving a wake of charred stumps in place of the majestic trees that once thrived there. At the present rate of cutting it will be only a matter of a few years when nearly all the timber along our highways, outside of the United States Government Forest Reserve, will be destroyed. If this condition is allowed to continue one of our greatest, if not the greatest, scenic resource will be permanently lost.

Tourists are now visiting the Northwest in large and increasing numbers, bringing a substantial and hitherto almost non-existent revenue into our state and furnishing, from their ranks and their associates, many who stay in our midst thereby making a valuable and desirable addition to our population. As our highway building program continues their numbers will be greatly multiplied, provided we do not discourage their coming.

In the opinion of the State Parks Committee, an opinion shared and supported by a great many thoughtful people throughout the state who have given

the question careful consideration, it is poor business policy for the people of the State of Washington to refrain from making any effort to preserve (at the very least) representative areas of the timber adjacent to our main highways.

The scenic value and attraction of such timber as a permanent asset far exceeds the temporary gain that may accrue from its marketing, and if it be cut, what remains? More logged-off lands in great part valueless except possibly for reforestation, and, due to the slow growth of the evergreens predominating in the Northwest, many of us may doubtless be pardoned if we fail to respond to a thrilling description of the beauties of our forests as they may appear a thousand or more years hence.

In order to carry out a program of preservation of such representative stands of timber it becomes essential that funds be provided for this purpose. Leaving out of consideration money which might be privately donated by individuals for this purpose, there are three methods of making the necessary funds available, which immediately suggest themselves, namely, by direct appropriation by the Legislature, by a bond issue, or by diversion to this use of a portion of the revenue provided for other state activities until such a program of acquirement and preservation is accomplished.

In regard to the first method, that of direct appropriation, it can be dismissed with the remark that it would add too much to the load of the already overburdened and protesting taxpayer and hence no further space will be devoted to its discussion.

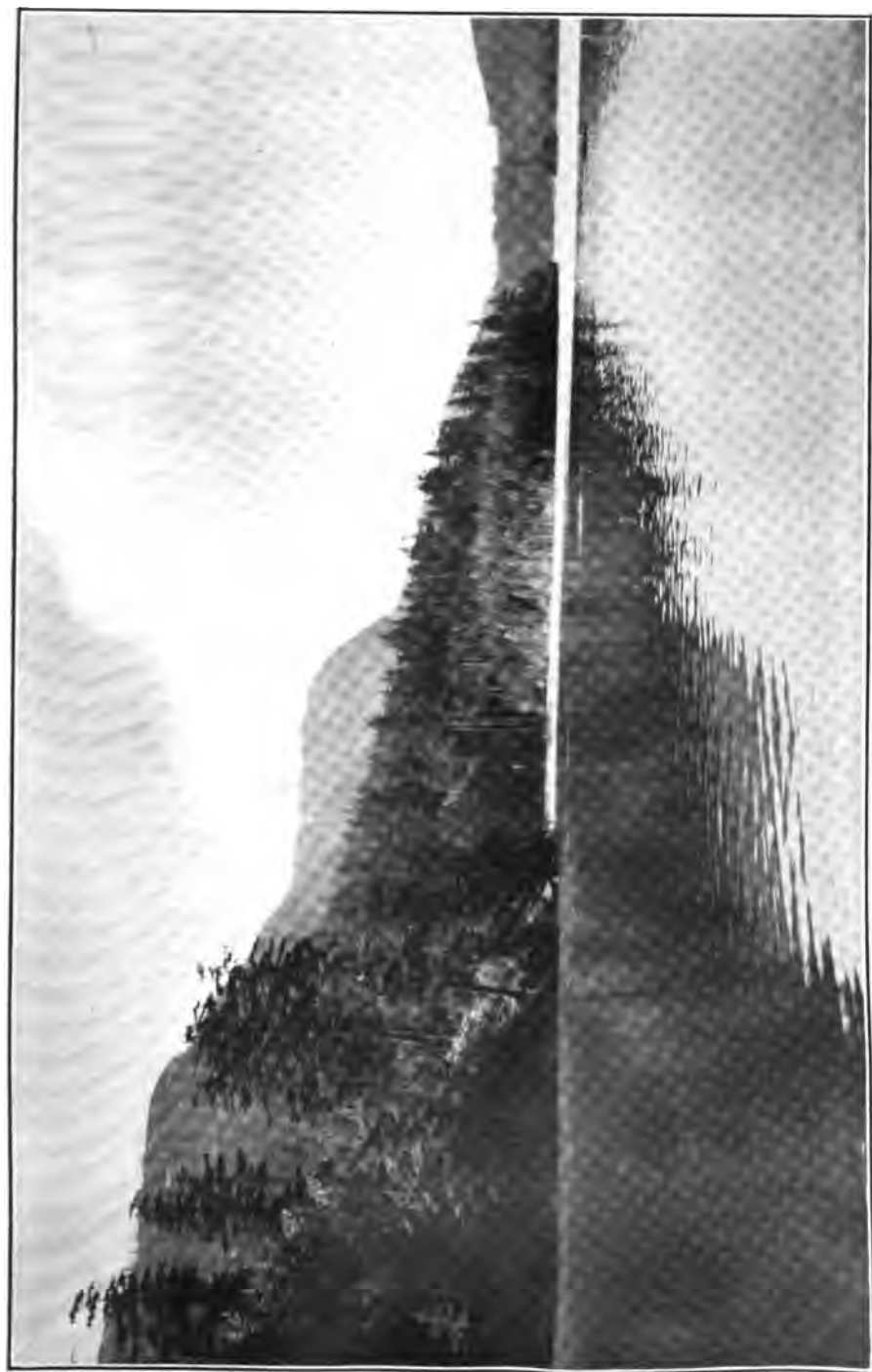
The second and third methods require more careful consideration. The second, or bond issue method of raising funds for this purpose, while possibly to a certain extent unpopular, is, in our opinion, the fairest and best method that is available. It is the course pursued by some other states, as for instance the State of New York, where the people in 1916 voted in favor of a bond issue of \$7,500,000.00 for a similar purpose. (See Recreation Circular 1, page 4, New York State Parks and Reservations, issued by the Conservation Commission, Albany, N. Y.)

This method spreads the burden of such a purchase over a long period of years, placing part of the cost on future generations where it properly belongs, since, in the final analysis, they are the real beneficiaries, and when payment is completed the people will be in possession of timbered areas the value of which will be materially above the original cost to them, due to the continued diminishing supply of, and increasing demand for timber.

In the unlooked for event that the people of the State of Washington become convinced that their judgment was at fault in preserving such timbered areas as scenic features, they at all times are in a position to exercise their inalienable right, by their vote, of directing the same to be sold, and it is therefore difficult to conceive of loss to the state through its preservation.

The bond issue method has the further merit of placing before the people of the state as a whole this question of the preservation of such timber, and obtaining a direct expression of their will in regard to it.

The third way of obtaining money necessary for this purpose, namely, diversion or readjustment of a portion of the revenue now provided for other uses, is probably the least burdensome to the taxpayer in that it merely changes the use to which it is put, of certain money that is paid into the state treasury in any event. It is open to the objection that it would mean a slight reduction



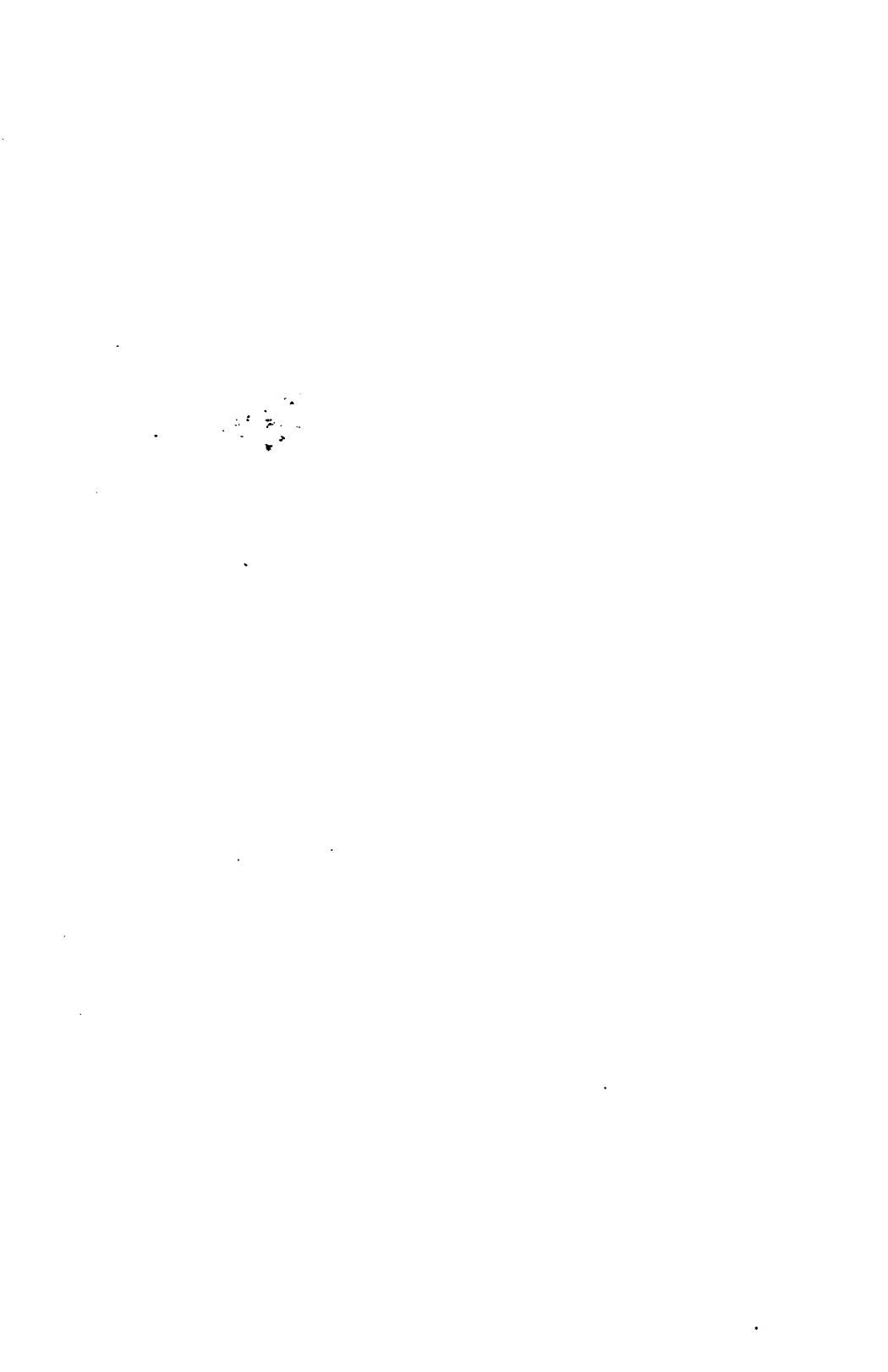
Mountain Lake in Moran State Park.



Moran State Park. Cascade Lake from slope of Mount Constitution.

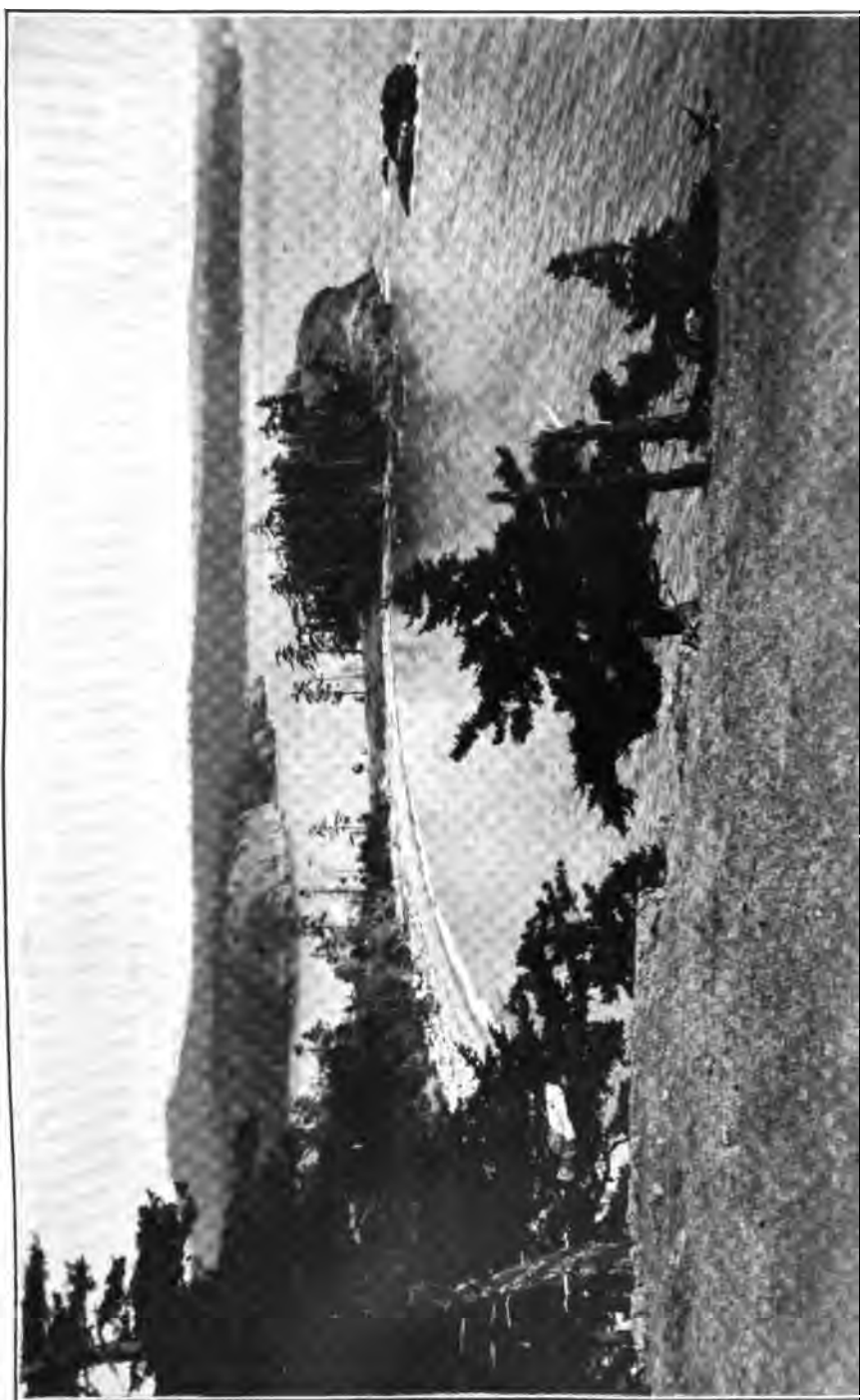


Douglas fir forest, Moran State Park.





West Beach, on Whidby Island side of Deception Pass State Park.





Deception Pass State Park. Looking east from Fidalgo Island shore toward Deception Pass.



Deception Pass State Park. Whidby Island shore line near Deception Pass.



Lewis and Clark State Park. Looking north along the Pacific Highway through the park.



Lewis and Clark State Park. Put out your camp fire before leaving.



Lewis and Clark State Park. Speakers' stand at dedication of the park, September 23rd, 1922.

of funds in that division or department from which it comes during the period of its application, but in reply to this the advocates of such a plan of financing timber preservation along our highways point out that such timber preservation is in reality a part of our highway program, particularly along highways located and constructed in part for their scenic value such as, for example, the Naches Pass Highway or the Sunset Highway, and hence provide, in a measure, a justification for the continuance of such highway construction. They assert that the time to save any of our great virgin timber is now; to delay is costly and may easily result in the permanent loss of opportunity for its preservation.

The argument has been advanced that preservation of such stands of virgin timber will remove too much property from the tax rolls of various counties in the state and thereby make a material reduction in their income.

Let us devote a little space to an analysis of this argument. The ultimate and not far distant classification of a large portion of such lands undoubtedly will be that of logged-off lands, due to the fact of their proximity to the highways and hence relative accessibility. These lands are in large part unsuitable for agricultural purposes and even those portions which might be classed as agricultural lands would, in all probability, remain in a logged-off condition for many years following removal of the timber, on account of the excessive cost of clearing such land and putting it in shape suitable for profitable agricultural use.

The value of such logged-off land for taxation purposes is very low; much of it eventually would find its way into the hands of the counties in which it is located or possibly be turned over to the state for reforestation purposes.

From the foregoing facts we are forced to the conclusion that the question of its taxable value is of minor importance and sinks to insignificance when compared with its continued value to the people of the State of Washington as a permanent scenic asset.

The following is a list of the parks, campsites and other parcels of land now held and administered by the State Parks Committee, together with a short description of each:

CHUCKANUT STATE PARK

This park is located on the Pacific Highway (Waterfront Road) about six miles south of Bellingham in Section 36, Township 37, North, Range 2 East, W. M.

It was donated to the state for park purposes by the Pacific Realty Company in October, 1915, and has a salt water frontage on Bellingham Bay of approximately 1,000 feet. The Great Northern Railway passes through the park, dividing it into two parts, the upper or easterly portion of which has been improved with a driveway leading into it from the highway, camping ground, and parking space for autos.

The surface of the park is of a rough and broken nature and the action of the waves has carved out several small pockets in the shore, causing a rugged and picturesque shore line.

Chuckanut State Park contains about 20 acres of land.

MORAN STATE PARK

Donated to the state by Robert Moran, in October, 1920, the largest of the parks, Moran State Park is located in Township 37 North, Range 1 West, W. M., upon Orcas Island, in San Juan County, and contains approximately 2,900 acres. It borders upon Mount Constitution, the highest point in the San Juan Archipelago, which should eventually be included within the park, and contains entirely within its present boundaries a beautiful lake, called Mountain Lake, well stocked with cutthroat trout. The park, along its southwesterly border, also has a frontage of about one-quarter of a mile upon Cascade Lake.

From the heights of this park can be obtained a wonderful panoramic view of the San Juan Island group, with the mainland lying to the east, and more distantly the outlines of the Olympic Peninsula and Vancouver Island to the southwest and west respectively.

The topography of the park is generally rugged and mountainous, with considerable timber in certain portions, chiefly Douglas fir and cedar.

Animal life is found in abundance in the park, there being particularly large numbers of deer. As hunting is prohibited in state parks, their numbers will undoubtedly greatly increase.

The use of Moran State Park by the public is at the present time greatly restricted on account of poor boat transportation facilities and inadequate roads upon the island, but as this condition is gradually remedied, the park will take its rightful place as a leader among the scenic beauty spots of the Northwest.

DECEPTION PASS STATE PARK

Formerly a United States Government Military Reservation, the tracts of land upon the northerly end of Whidby Island and the southerly end of Fidalgo Island, together with several nearby and adjacent islands, containing approximately 1,800 acres, comprising Deception Pass State Park, were transferred by Act of Congress to the State of Washington for park purposes, their use in time of war being reserved by the federal government.

This picturesque area, embracing as it does the well known Deception Pass, and containing almost every variety of scenery from the rushing tide waters of the Pass, the islands and rugged headlands interspersed with protected sandy beaches, to the quiet of beautiful freshwater lakes, two of which are partially within the park, and the stillness of the forests of Douglas fir, cedar and other varieties of native trees with which portions of the park abound, presents a combination of scenic display and recreational opportunity of rare excellence.

Deception Pass State Park is easily reached by fair roads, the Fidalgo Island portion being only about ten miles distant from Anacortes and similarly the Whidby Island portion borders upon the main north and south highway through the island, the northerly terminus of which, connecting by ferry across the Pass, is located within the park.

The park may also be reached by boat, a float having been built at Rosario Beach on Fidalgo Island.

Already popular with those seeking recreation, whether fishing, hiking, swimming, boating, or other form of sport, there can be no question of the wisdom of the selection of Deception Pass as a state park site.

LEWIS AND CLARK STATE PARK

This tract of 520 acres of excellent timber land is located on both sides of the Pacific Highway between Chehalis and Toledo, in Lewis County. It is the third in size of Washington state parks and contains the largest solid stand of virgin timber in any of the state parks. In fact it is practically the only considerable stand of virgin timber remaining on the Pacific Highway in this state.

Strategically situated almost at the junction of the National Park Highway and Pacific Highway, about 75 miles from Vancouver, Washington, and 45 miles from Olympia, it has already attracted very favorable attention and comment from thousands of tourists since it was given park status May 31, 1922.

This state land was set aside on that date by Hon. Clark V. Savidge, Commissioner of Public Lands, under authority of Section 4, Chapter 149, Session Laws of 1921, and marks a distinct step forward in the park system of this state.

The location possesses historical significance because the old "Oregon Trail" passes through the tract and the old log cabin on Jackson Prairie, where was held the first term of court in Lewis County, is less than one mile away.

A public camp for automobile tourists and others has been prepared and surveys are in progress to locate the boundary lines and obtain all necessary topographic data preparatory to the proper development of this park.

STATE PARK ADJOINING HOQUIAM

The Commissioner of Public Lands was, by Acts of Congress and the Legislature of the State of Washington, authorized to lease to the city of Hoquiam, under such terms and conditions as he should prescribe for public park and boulevard purposes, the South $\frac{1}{2}$ of Section 36, Township 18 North, Range 10 West, W. M., in Grays Harbor County.

The City of Hoquiam through its committee having appeared before the state parks committee and having requested that this land be set aside for public park purposes in accordance with Chapter 149, Session Laws of 1921, it was so ordered and directed by the commissioner (with the exception of a ten-acre tract of land in the southwest corner thereof heretofore deeded to school district No. 28).

An agreement has been prepared between the state parks committee and the City of Hoquiam whereby the city agrees to improve and care for this park without cost to the state, the committee retaining general supervision and control over it.

The land is located adjoining the north city limits of Hoquiam, the Riverdale Road running along its west and part of its north boundary. The topography of the surface is very broken, the land having a general westerly slope, and readily lends itself to the development of winding drives and trails.

There are massive specimens of primeval spruce, fir and cedar throughout the tract with other varieties of forest growth present in abundance.

CRAWFORD STATE PARK

Situated almost in the extreme northeast corner of the state but one-half mile from the International boundary, the N.E. $\frac{1}{4}$ of the S.E. $\frac{1}{4}$ of Section 4, Township 40 North, Range 43 East, W. M., was deeded to the State of Wash-

ington by Wm. H. Crawford of Metaline, Pend O'Reille County, for park purposes, October 21, 1921.

The park is chiefly notable from the fact that it contains the entrance to Gardner's Cave.

PARK ON NAVY YARD HIGHWAY

A picturesque tract of land containing approximately 35 acres located in Lot 1, Section 19, and Lot 4, Section 20, Township 22 North, Range 2 West, W. M., in Mason County, has been leased with option to purchase, for park and recreation purposes.

It has about one-quarter of a mile of frontage on Hood's Canal with a sandy beach and lagoon, through the tract there flows a fine stream of pure, cold water, and from the higher ground in the park a beautiful view of the Olympic Mountains can be observed.

The property is well located about 8 miles east of Union and 20 miles westerly from Bremerton, Charleston and Port Orchard. It is easily accessible over the scenic Navy Yard Highway and, providing it can be obtained as a permanent addition to the state parks of Washington, is destined to become one of the most popular recreational spots in the state and one which the people may be justly proud to possess.

MATILDA N. JACKSON STATE PARK

The Matilda N. Jackson State Park is a five-acre tract of land located on the west side of the Pacific Highway about one mile north of the Lewis and Clark State Park and near the entrance to the National Park Highway on Jackson Prairie. It was deeded to the State of Washington by Louisa M. Ware with the understanding that it be used for a park and resting place for travellers, and dedicated to the memory of her mother, Matilda N. Jackson.

Due to its proximity to the Lewis and Clark State Park, which largely overshadows it, its use for the present will be much restricted, but eventually it will serve as a way station and stopping place for the overflow from, and those who do not care to avail themselves of the larger park.

The park's location, immediately across the highway from the new Chehalis Golf and Country Club grounds, with its shaded areas will provide a convenient and restful spot for those using the Country Club, in addition to the general public.

OLD COURTHOUSE

The old log cabin on Jackson Prairie where was held the first term of court ever held in Lewis County which then included all of Western Washington prior to territorial days, situated about midway between Lewis and Clark State Park and Matilda N. Jackson State Park, on the east side of the highway, occupies a peculiar and fitting place in Washington's state park system.

Located as it is on the old Oregon Trail and used several times as a stopping place by General U. S. Grant, then Captain Grant, it possesses exceptional historical interest for the citizens of this state. The building and site of approximately one-half acre are under the direct care of the Washington State Historical Society, which has erected a suitable tablet and will be responsible for the preservation of the old cabin and care of the grounds.

RIGNEY STATE PARK

A triangular tract of land situated in South Tacoma was deeded to the State of Washington by the heirs of John Rigney and wife, to be used as a park and site for a pioneer club house for the Pierce County Pioneers Association.

This property is located on what is known as "Rigney Hill" in Lot 3, Section 25, Township 20 North, Range 2 East, W. M.

The Pioneers Association has secured and adopted a plan for a club house and the state parks committee has granted to them permission to proceed with its erection, with the understanding that the improvement, maintenance and care of the grounds will be carried on without expense to the state.

STATE PARK AT ZILLAH

Under date of July 11, 1922, the Commissioner of Public Lands set apart and dedicated as a public park certain portions of the Amended Replat of the Town of Zillah, Yakima County, Washington, and certain shore lands along the Yakima River, all located in Section 36, Township 11 North, Range 20 East, W. M., upon a portion of which lands the Town of Zillah already had a lease and had made extensive improvements for park and recreational uses.

This park will be mainly for the benefit of the people of Zillah and vicinity and all improvement and maintenance thereon will be carried out at the expense of the town.

SMALLER PARKS AND CAMP SITES

In addition to the larger parks heretofore described, the Commissioner of Public Lands, in accordance with Chapter 43 of the Session Laws of 1919, and Chapter 149 of the Session Laws of 1921, has set aside for use of the general public for park purposes the following parcels of land:

In King County, 4 acres in the southeast corner of Section 16, Township 25 North, Range 6 East, W. M., on the highway between Redmond and Falls City about 5 miles from Redmond.

In King County, on Vashon Island, 5 acres technically described as the N. $\frac{1}{2}$ of the N. E. $\frac{1}{4}$ of S. W. $\frac{1}{4}$ of S. E. $\frac{1}{4}$ of Section 31, Township 23 North, Range 3 East, W. M., situated about one-half mile south of Vashon townsite and one-quarter mile west of the main north and south paved highway.

In Grays Harbor County, 0.7 acre lying along the east side of the county road in the N. E. $\frac{1}{4}$ of S. E. $\frac{1}{4}$ of Section 36, Township 19 North, Range 7 West, W. M., near the Satsop River, about 7 miles north of the town of Satsop.

In Thurston County, about 2 acres on the easterly side of the Black River Road, in the S. W. $\frac{1}{4}$ of the S. W. $\frac{1}{4}$ of Section 19, Township 17 North, Range 2 West, W. M., where Salmon Creek crosses the road. This camp site is about $5\frac{1}{2}$ miles from the junction of the Black River Road and the Pacific Highway.

In Mason County, 3 acres in the northwest corner of Lot 1, Section 36, Township 22 North, Range 3 West, W. M., situated on the Navy Yard Highway about 6 miles east of Union and bordering on Hoods Canal.

In Clarke County, 5 acres, being the S. $\frac{1}{2}$ of the S. W. $\frac{1}{4}$ of the S. E. $\frac{1}{4}$ of the N. W. $\frac{1}{4}$ of Section 16, Township 5 North, Range 3 East, W. M.

In Pierce County, the shore lands in front of a portion of Lot 9, Block 14, Clinton, which shore lands are situated in front of land now owned by Pierce County and held for public use.

PROPOSED PARKS

The State Parks Committee was given the power and directed by paragraph 9, Section 2 of said Chapter 149, Session Laws of 1921, "to investigate and report to the Governor on or before the first day of January next preceding the regular session of the Legislature regarding any proposed park or parkway, and in such report to make recommendations respecting other regions in the State of Washington desirable for state park or parkway purposes, either on account of their historical interest, their natural beauty or otherwise."

Manifestly, it was the intent of the framers of this paragraph to promote the growth of a system of state parks in an orderly and well-balanced manner, and extending over a period of time much longer than one biennium.

While the committee has made no effort to cover every portion of the state during the biennium now drawing to a close because it is entirely conceivable that as the state develops, many portions of it will grow into a need for state parks and recreational areas, where that need does not now exist and it would be futile and wasteful to expend energy and time upon such localities at present, nevertheless its members have examined certain sites, either together or individually, and beg leave to recommend the acquisition of the following properties:

On Hood's Canal, Navy Yard Arm, a tract of approximately 35 acres now under lease to the State of Washington for park purposes, upon which tract the state now has an option to purchase, the same for the sum of four thousand dollars (\$4,000.00). This property has already been described under sub-title "Park on Navy Yard Highway" and is a piece of land of considerably greater value than the price placed upon it for park purposes indicates. Its location partly in Lot 1, Section 19, and partly in Lot 4, Section 20, Township 22 North, Range 2 West, W. M., places it within easy access of the most densely populated region in Western Washington and its acquisition is strongly recommended. The tide lands in front of this property are still in the possession of the state.

On Hood's Canal at Jackson's Cove in Jefferson County a tract of land containing approximately 167.4 acres, legally described as the S. W. $\frac{1}{4}$ of the NW $\frac{1}{4}$, the NW $\frac{1}{4}$ of the SW $\frac{1}{4}$, the SW $\frac{1}{4}$ of the SW $\frac{1}{4}$, Lots 4 and 5, all in Section 13, Township 26 North, Range 2 West, W. M., also certain tide lands adjacent. Through this property passes the Olympic Highway for a distance of nearly one mile, it is bordered upon the north and northeast by the holdings of the Seattle Council of Boy Scouts, and upon the west by the Olympic Forest Reserve. The land has been logged-off and is of little consequence as agricultural land, its chief value being for summer homes or resort purposes, and on many portions of the property rhododendrons are found in abundance. There is plenty of fresh water, several streams passing through the tract. A small part of the tide lands in front of this section are still owned by the state but the larger portion is in the hands of Jefferson County, having been acquired by the county in lieu of taxes. The upland is jointly owned by four parties, each having an undivided one-fourth interest. An effort to obtain a joint option for the sale of the property (i.e. the upland) has been as yet

unsuccessful, but individual conversation and correspondence with two of the four owners has pointed to a desire upon their part to sell the land, and through one of the owners they have recently submitted a price of thirty-five dollars (\$35.00) per acre or approximately six thousand four hundred and fifty dollars (\$6,450.00).

While the price appears to be excessive, considering the present assessed valuation of the property, yet in view of the scarcity of desirable available sites for public parks upon Hood's Canal, and the great popularity of and necessity for parks and camp sites, the committee urges that it be authorized to purchase or condemn this land and acquire the tide lands in front of this fractional section.

At the base of Mt. Teneriffe, in King County, near North Bend, lies a tract of land legally described as the N. W. $\frac{1}{4}$ of Section 8, Township 23 North, Range 9 East, W. M., which is said to contain exceedingly large specimens of Douglas fir and cedar trees. One of the cedar trees is claimed to be the largest in the world, having a circumference of 67 feet at waist height (21 feet in diameter). At least a portion of this tract, including this specimen, should be obtained and added to our state park system.

The park and recreational needs of people living in the Ellensburg, Yakima and Wenatchee vicinities are and will continue to be supplied in large part by the forest reserves which are located nearby.

There are, however, a few areas which would make desirable and useful state park sites, among which are, the vicinity where the Sunset Highway crosses the Cle Elum River about five miles west of Cle Elum; on the Naches River at "Horseshoe Bend" about midway between Yakima and the forest reserve boundary, including therein the bend and the flat, shaded area up river from the bend which possesses desirable camping and recreational possibilities; and Pine Canyon, situated on the Sunset Highway between Orondo and Waterville.

The Grand Coulee possesses points of great geological interest with its "Steamboat" rock, sharp walls, the "Dry Falls" south of Coulee City and its several lakes, both fresh water and alkaline. The value of the Coulee as a state park is debatable, however, and there is no pressing necessity for its consideration at this time.

The northeasterly portion of the state, embracing portions of Spokane, Pend Oreille and Stevens counties is rich in scenic and natural park areas. In this locality may be noted Mount Spokane, rising to an elevation in excess of 5,800 feet, situated about 25 miles northeast of Spokane, and already somewhat devoted to recreational use, a road having been built to the summit from which in every direction the surrounding country unfolds itself for miles displaying many varieties of scenery ranging from rich farming districts to distant lakes, forests and mountains.

There is also Deep Creek Canyon near its junction with the Spokane river with its peculiar geological formations, its overhanging rocks and its park like areas overlooking the river. Deep Creek Canyon lies about six miles northwest from Spokane.

Farther north, in fact nearly in the extreme northeast corner of the state, where there is already the nucleus of a state park, forty acres having been already donated to the state for park purposes, lies Gardner's Cave and Z

Canyon. When this locality becomes more accessible it will undoubtedly attract a large number of visitors.

Kettle Falls in the Columbia river is another point of marked scenic attractiveness and while it may be developed as a power site it will still retain a large part of its beauty and grandeur.

In the southern part of the state, along the Columbia river are several points of interest from the state park standpoint. On the North Bank Highway at the Klickitat river crossing west of Lyle the canyon of the Klickitat river is exceedingly picturesque and possesses many features of scenic importance.

Upon this same highway as it is now projected, a short distance west of Cascades and about thirty-five miles east of Vancouver, lies a small tract of young timber, about forty acres in area which, if acquired soon, can probably be obtained at small cost. It is one of the few available areas remaining in this vicinity, capable of fairly easy development as a camping ground and park of especial value to automobile tourists.

It is not unreasonable to expect that some of the areas described in the preceding paragraphs will be donated to the state for park purposes. In order to acquire others, however, resort will be necessary to purchase or condemnation proceedings. Under existing law the freedom of action of the Committee is limited to timbered lands upon highways, established or projected. In view of the obvious fact that in most instances the necessity for and most opportune time of acquiring any particular area cannot be foreseen far in advance it appears clearly in the interest of economy that the Committee be given additional powers to purchase or condemn land for park and recreational purposes, within the limits of any funds available for same.

While this Committee is authorized to acquire for park purposes places of historic interest, such as the old court house on Jackson Prairie, its members conceive their main field to be the acquisition and maintenance of areas of scenic and recreational value. We believe that places whose chief values are historic should be under the care and supervision of the Washington State Historical Society, and we recommend that this society be specifically authorized and directed, to take over and maintain such historic places as are now or may in future be in state possession, subject to acquiescence in each case on the part of this Committee.

In conclusion, the Committee avails itself of this opportunity to express its thanks to all of those public-spirited citizens who have rendered such valuable service in the upbuilding of Washington's state parks, being particularly grateful to Messrs. Robert Moran, David Whitcomb, Herbert Evison, Douglass Allmond, Honorable Miles Poindexter, Honorable Lin H. Hadley, N. B. Coffman, Frank W. Guilbert and many others whose useful and unselfish assistance has been greatly appreciated.

Respectfully submitted,

STATE PARKS COMMITTEE,

CLIFFORD L. BABCOCK, *Chairman*,
J. GRANT HINKLE, *Secretary*,
C. V. SAVIDGE.



Washington State Traveling Library

EIGHTH BIENNIAL REPORT 1921-1922

THIS REPORT COVERS TWENTY MONTHS OF THIS PERIOD



OLYMPIA
FRANK M. LAMBORN  PUBLIC PRINTER
1922

OLYMPIA, WASHINGTON, September 1, 1922.

To the Washington State Library Administrative Committee:

The following report, covering the period from January 1, 1921 to September 1, 1922 (twenty months), is respectfully submitted.

Very truly yours,

LOU GERTRUDE DIVEN,
Superintendent.

WASHINGTON STATE LIBRARY ADMINISTRATIVE COMMITTEE

President, Mrs. JOSEPHINE CORLISS PRESTON, Supt. of Public Instruction.
Hon. CLIFFORD L. BABCOCK, State Treasurer, Olympia.
Hon. CLARK V. SAVAGE, State Commissioner of Public Lands, Olympia.
J. M. HITT, State Librarian, Secretary, *ex-officio*.

WASHINGTON STATE TRAVELING LIBRARY

Mrs. LOU GERTRUDE DIVEN, Superintendent.
Miss HAZEL LOOMIS, First Assistant.
Miss ADDIE WILLEY, Second Assistant.
Miss WINIFRED RANDALL, Listing Clerk.
Miss RUTH PICKETT, Mending Department.
Mr. OBED ANDERSON, Shipping Clerk.

BIENNIAL APPROPRIATION (1921-1922)

Capital outlays	\$ 8,000 00
Clerk hire	7,600 00
Supplies, materials, service	4,800 00
Salary	2,600 00
	<hr/>
Total	\$24,000 00

EXPENDED TO DATE (September 1, 1922)

Capital outlays	\$ 6,635 30
Clerk hire	7,353 75
Supplies, materials, service	1,556 93
Salary	2,550 00
	<hr/>
Total	\$18,100 98
Balance, September 1, 1922	5,899 02

REPORT OF THE SUPERINTENDENT

In presenting this eighth biennial report it may be well to note, briefly, the progress that has been made during the past years. In the spring of 1905 the superintendent entered upon her work as assistant in the State Library, in charge of the state traveling libraries. In the session of 1907, the legislature made the State Traveling Library a department separate from the State Library and she was given its supervision by the State Library Commission.

The first biennial report covered the years 1907-1908. All applications that had ever been made for the use of the library, including those furnished by the Women's Federated Clubs, made a total of 291. After the salary of the superintendent, \$1,200 per annum, was paid there remained but \$2,000 for general expenses. The superintendent constituted the office force. By the end of the biennium the original eleven libraries had been increased to 150 and the number of books to 6,637. The libraries were in fixed groups of about 40 volumes in each set.

The appropriation was not increased in the next period. It was impossible to push the work with greatly added vigor. The superintendent was given a leave of absence for four months in 1910. She placed a substitute in the office and made a trip to Europe.

The third biennium provision was made for an assistant and the appropriation was increased to \$7,900. The total number of applications filed reached 717 and the number of volumes 11,203.

The report of the fourth period marked a notable advance in the scope of the work. In order to satisfy awakened interest in special lines of study many fixed groups had been broken up and the books placed on the shelves where they could be used to fill particular orders. These pressing demands made, in time, a shelf collection of the library and opened the way for its distinctive work, not only in the state, but in its field, in the United States. The Washington State Traveling Library has broken the bands of inflexibility which characterized the old fixed group; it has over-ridden the fossilized ideas and traveling library methods which were associated with traveling library work, and it has demonstrated that, with the United States Mail Service as a carrier, it can do for the state, even in its remotest sections, wherever the mails can go, a library service equal to that of the city library in its field, and at no greater expense to the taxpayer.

Its two departments of work are clearly defined, as follows:

Personal Service

This is covered by reaching the individual in the rural community and small town with a service the equivalent of that rendered to the individual borrower at the central library in the city.

Community Service

This is a service given to the school, grange, club, camp, reading room, small library, community, etc., similar to the work of the branch library in the city.

The relative expense of these methods is discussed in other parts of this report.

In the summer of 1914 the library was inspected by the State Examiner and a most encouraging report rendered of its activities and attainments.

A phenomenal work was accomplished during the next three bienniums. The fifth report covered the state, county by county, and showed that every town in the state had received the service of the library; the sixth report made note of the greatly increased appropriation and the large accession of new books; the seventh report cited the total of applications as 2,372 and the number of loans for the biennium as 7,914.

This eighth report covers a period of months when the library has been under the direction of the State Library Administrative Committee appointed by the Administrative Code. The library has had \$1,685 less to operate upon than during the previous biennium. This has worked out a much more grievous inconvenience than would have seemed possible. The growing and urgent demands for the service of the library forced the enlarging of the office force, and yet adequate salaries could not be paid to those who were faithfully carrying on the work.

The department was completely demoralized, and ten weeks of field work lost, when a hasty, unprepared move was made from the Martin building, where the library had been comfortably housed for four years, to the Capitol. The rooms into which the library was moved had to be completely renovated; nearly all of the shelving had to be rebuilt and readjusted; the books reclassified, and all of the department work reorganized and coordinated. The card catalogs have been rearranged, a slow and tedious work accomplished at any odd times that circumstances permitted. The outcome of the move has been most satisfactory. The library is now incomparably better located, organized and equipped than ever before in its history.

The department has been examined by the Board of Efficiency and checked to date, March 1, 1922. This is the second examination the department has had since it became a separate department of library work. The examination covered the period from July 15, 1914 to February 28, 1922. All accounts balanced. There were no findings. An inventory was made of the equipment and its value placed at \$33,986.25. (Quoted.) Attention is called to the fact that there has been an increase in loans of 673% from 1913 to 1921 and an increase of only 210% in volumes on the shelves for the same period, the need of more books is evident.

EQUIPMENT

Entire floor space	3,517 square feet
Storage space	300 square feet
Book shelving	3,644 feet
Storage shelving	450 feet
Revolving book cases	2
Sectional book case	1
Carpenter's bench and tools	1
Book truck	1
Carter's truck	1
Small trucks for files	3
Fairbanks scales, 250-lb	1
Parcel post scales	1

Letter scales	1
Screens	2
Chairs	19
Tables	15
Hall trees	2
Roll-top desks	3
Filing cases	7
Vacuum cleaner with attachment for books	1
Electric fan	1
Riveting machine	1
Book perforator	1
Burroughs adding machine	1
Typewriters	5
Books (round numbers)	40,000

ITEMS

In sixteen years, 35,400 volumes were added; 2,212 plus, average added per year.

Average appropriation for sixteen years, \$6,705 plus.

Average number of applications each year, 171 plus.

All applications filed from the beginning to the year 1908, 291; average, per year, about 36.

Applications filed to September 1, 1922, 2,746; average, per year, since 1908, 175.

From April 1st, 1921 to April 1st, 1922, the department handled in shipments 108,464 volumes. In the number of books lent to the counties in collection loans, the following counties received the largest number of books:

Snohomish	2,629
Grays Harbor	2,610
Pierce	2,007
Lewis	1,850
Thurston	1,841
King	1,797
Yakima	1,709
Clarke	1,451
Whatcom	1,429
Cowlitz	1,161
Skamania	1,048

An important work has been done in the assistance given to small libraries and reading rooms in their processes of organizing, book purchasing, cataloging, etc.

A large and valuable exhibit was made at Tacoma at the State convention of the Mothers' Congress and Parent-Teacher Associations.

A large exhibit was sent to Mrs. Marion McCredie for the State Fair at Yakima.

A delegation of help from the traveling library was sent one day to the Puyallup Fair and they distributed advertising material at certain of the booths. Reports, blanks, etc., were used in this work.

With the help of the State Land Office, the State Forestry Department, and the Forest service of the United States Department of Agriculture a valuable exhibit is arranged and has been used at the Olympia National Bank, and at the Olympian Hotel during the convention of the state Chambers of Commerce. A list of the woodworking industries of the state is being made to add to this exhibit.

Through the kindness of David Sheets Craig, editor of Music and Musicians, quite an addition has been made to the sheet music collection of the library.

A fine library has been assembled containing the latest and best helps for the Tuberculosis work in the state. We are cooperating with the National Tuberculosis Association.

We are cooperating with the National Organization for Public Health Nursing and have placed much material in the hands of those who are pushing this work in the state.

We have one magazine devoted exclusively to purity work and it is placed at the disposal of the W. C. T. U. to use in the state. Also material on community motion pictures has been placed at the disposal of the W. C. T. U. since they are actively pushing the work for better motion pictures.

An extensive classified list of books was prepared for a committee of the State Branch of the M. C. and P.-T. A. to be used in preparing a pamphlet to be sent to the members of the clubs in the state. This list involved no little work, and only the books found upon our shelves were mentioned. Two hundred and ten titles were used and the compilation is a valuable classified guide to reading helps for mothers.

A list of one hundred and nine titles of bird books in the State Traveling Library was made for the use of the Seattle Audubon Society in promoting nature study among the children in the country.

In response to a special request, a list of books was prepared from which late miscellaneous reading material could be selected. Care was taken not to include any book that was not worth the attention of the reader interested in the subject covered.

A favorable decision has been secured from the U. S. Postal Department in regard to certain parcel post matters of concern to us. This decision will save us quite a little postage.

We have tried to secure favorable rulings in regard to certain magazine postal charges but cannot get any relief.

There are 19 counties in the state with less than 12,000 population in each county and four of these counties have each less than 4,000 population. The 19 counties have averaged 38 applications per county for traveling library stations. This takes no account of the loans made to individuals through the Personal Loan department.

Counties	Applications filed
Adams	31
Asotin	13
Benton	26
Chelan	53
Clallam	42
Clark	75
Columbia	22
Cowlitz	63
Douglas	69
Ferry	16
Franklin	13
Garfield	8
Grant	58
Grays Harbor	114
Island	31

Jefferson	27
King	235
Kitsap	79
Kittitas	32
Klickitat	83
Lewis	218
Lincoln	15
Mason	91
Okanogan	85
Pacific	49
Pend Oreille	21
Pierce	133
San Juan	40
Skagit	105
Skamania	44
Snohomish	138
Spokane	63
Stevens	61
Thurston	221
Wahkiakum	18
Walla Walla	25
Whatcom	122
Whitman	84
Yakima	122
N. P. Valuation car	1
Total	2,746

FREIGHT SCHEDULE

(Furnished by the Department of Public Works and corrected to date.)

Freight rates on one hundred pounds of books from Olympia to the following points (Minimum charge 50 cents):

Aberdeen	\$.49½	Moclips	\$.67½
Adrain	1.51	Monte Cristo .....	.89
Anacortes .....	.90½	Newport	1.82
Arlington .....	.80½	North Bend .....	.80½
Bellingham .....	.89½	Odessa	1.55½
Blaine	1.04½	Oroville	1.64½
Buckley .....	.52	Orting .....	.45
Centralia .....	.34	Pacoso	1.00½
Chehalis .....	.84	Palouse	1.76
Cliffs	1.07	Pasco	1.25½
Colfax	1.63½	Pateron	1.41
Colville	1.91½	Pomeroy	1.82
Connell	1.34	Prosser	1.14½
Curlew	2.35½	Ravensdale .....	.55½
Darrington .....	.89	Ritzville	1.48½
Davenport	1.70½	Rockport	1.12
Dayton	1.51	Roslyn .....	.83½
Eatonville .....	.75	Seattle .....	.56½
Ellensburg .....	.89	Snohomish .....	.76½
Eureka	1.32½	South Bend .....	.67½
Fairfax .....	.56½	Spokane	1.62½
Gate .....	.27	Stevenson	1.70½
Glacier	1.39½	Sumas	1.04
Goldendale	1.24	Sunnyside	1.10
Grange City	1.42	Tacoma .....	.36½
Harrington	1.62	Taylor	1.00½
Hoquiam .....	.52	Vancouver .....	.67½
Index .....	.92	Walla Walla	1.42½
Kalama .....	.59	Wallula	1.48½
Leavenworth	1.21½	Wenatchee	1.47½
Lester .....	.67½	Wilbur	1.63½
Lyle .....	.78½	Winona	1.63½
Lynden	1.04	Wilkeson .....	.52
McCormick .....	.52	Yakima	1.00½

Average cost, freight, to 68 points all over the state, rates furnished by the Public Service Commission, on 100 pounds, \$1.09.

Approximate parcel post charges on fifty books to the following points:

Aberdeen	0 .64	Moclips	1.24
Adrian	1.24	Newport	1.24
Anacortes	.64	North Bend	.64
Arlington	.64	Odessa	1.24
Bellingham	.64	Oroville	1.24
Blaine	.64	Orting	.64
Buckley	.64	Palouse	1.24
Centralia	.64	Pasco	1.24
Cliffs	.64	Patterson	1.24
Colfax	1.24	Pomeroy	1.24
Colville	1.24	Prosser	.64
Connell	1.24	Ravensdale	.64
Curlew	1.24	Ritzville	1.24
Darrington	.64	Rockport	.64
Davenport	1.24	Roslyn	.64
Dayton	1.24	Seattle	.64
Eatonville	.64	Shohomish	.64
Ellensburg	.64	South Bend	.64
Eureka	.64	Spokane	1.24
Fairfax	.64	Stevenson	.64
Gate	.64	Sumas	.64
Glacier	.64	Sunnyside	.64
Goldendale	.64	Tacoma	.64
Harrington	1.24	Taylor	.64
Hoquiam	.64	Vancouver	.64
Index	.64	Walla Walla	1.24
Kalama	.64	Wallula	1.24
Leavenworth	.64	Wenatchee	.64
Lester	.64	Wilbur	1.24
Lyle	.64	Wilkeson	.64
Lynden	.64	Winona	1.24
McCormick	.64	Yakima	.64

Average cost, parcel post, of fifty books to 64 points all over the state \$0.84.

COMMUNITY LOAN DEPARTMENT

In charge of Miss HAZEL LOOMIS

Summary of Work

January 1, 1921 to September 1, 1922.

Orders filled	737
Books selected to fill these orders	44,420
Libraries received from the field	918
Books received	52,867
Books sorted for shelving	52,867

Classification of loans made:	Loans	Books
Reading rooms and public libraries	61	5,472
Community social clubs	40	2,716
Sunday schools and churches	32	2,807
Mills and camps	58	2,996
Club program material	15	426
Schools	420	23,635
Miscellaneous	111	6,363

Following is a list of Public Libraries to which collections of books were sent during the period:

Arlington	Okanogan
Chelan	Poulsbo
Eatonville	Satsop
Friday Harbor	Sedro-Woolley
Granger	Sprague
Hanford	Sultan
Harrington	Sumner
Kent	Twisp
Lynden	Tukwila

Following is a list of Reading Rooms to which collections of books were sent during the period:

Asotin
Carson
Deming
Edmonds
Ephrata

Mabton
Manson
Ocean Park
Stevenson

Following is a list of social clubs to which collections of books were sent during the period (Does not include churches):

Bickleton
Bothell—Grange
Camas—Farmers' club
Camas—Fern Hill community club
Chesaw—Grange
Denison—Arcadia grange
Doty—Doty community club
Issaquah—Grange
Kettle Falls—Grange
Kirkland—Lake Park Improvement club
Meyers Falls—Library club
Montesano—Wynooche Valley rural club
Newport—Boys' Recreation club
Oso—U. D. S. club
Roseburg—Grange
Silverdale—Farm Bureau club
Trout Lake—Grange
Washougal—Club
Yakima—Riverside club

When an application or renewal order for a traveling library is received at the Community Loan desk it is filed in the "order basket" according to its date of receipt and filed as promptly as possible.

As soon as a library is selected the postoffice, date of application, librarian's name, shipping directions, library number and date due are entered on a blank Station Register; the shipping bill and tag or parcel post label, as the case may be, are made out, circular letter filled out in part, and the library register, shipping tags, etc., turned over to the listing department clerk who, in turn, passes them on to the mending and shipping department with the books.

Just previous to the packing of a library it is checked book by book on the Station Register so as to prevent any chance of its being packed incomplete. As soon as it is packed the checked register and circular letter are returned to the Community Loan desk for completion as to date, and transportation bill, in case charges are prepaid. The register is filed according to the postoffice address. When the time of the loan expires the librarian is notified by postcard and is requested either to return the books at once or write us for an extension of time.

The library when returned to us is checked over carefully book by book on the Station Register, bills for transportation, shortage or damage to books, if there are any, are sent out, and the Station Register made part of the permanent file of the station. It is consulted each time a new library is selected for the station, so as to prevent duplication of titles.

Each collection of books is selected to fill a particular order. Care is taken that to schools and other stations where young people are the principal

readers, only books suited to their years and experience are chosen. Some of our patrons send a complete list for us to follow in selecting their library, or a list of a few titles that are especially desired. Most of them, however, furnish merely data as to the classes of books desired at the station. The suggestions, as a whole, indicate a wholesome and wide-awake attitude on the part of the borrowers living in all sections of the state. Below are a few topics which were requested—some of them frequently—and upon which we selected material and included it in the libraries sent out during the period covered by this report:

American artists, poets, novelists, musicians, dramatists, etc.

Antidotes for too much red literature reading.

Art.

Bees, poultry, gardening, veterinary science, etc.

Biographies of prominent living people.

Birds.

Boat-building.

Citizenship material, grammars, histories, readers, etc., suitable for evening classes for foreigners.

Colonial history for D. A. R. readers.

Current political and economic problems.

Easy books for little readers.

Electricity, radio.

Historical, geographical, biographical, etc., supplementary material for all grades.

Home-nursing.

Indians: their history, basketry, music, etc.

Interior decorating.

Nature stories—natural science.

Non-fiction and fiction for high school reading.

Some books for a school whose own library contains nothing but light fiction.

Stories, woodcraft, etc., for boy scouts and girl reserve.

Trapping.

Travel.

Up-to-date etiquette.

Work of the Salvation Army around the world.

We do not publish a list of the traveling library books as the cost of printing one containing forty thousand titles is prohibitive, and frequent book purchases would soon render it out of date. However, for the convenience of the many who ask for such a catalog we are printing a list of the titles shipped out in the December, 1921, orders. The list of books, while by no means complete, is representative of the books of the library, and will, we hope, be suggestive to those who desire a list of books. During this month 5,503 books (3,040 titles) were selected from the shelves to fill ninety-four library orders. These libraries were for schools, public libraries, churches, a club, a grange, a logging camp, etc. See page 40.

LISTING DEPARTMENT

In charge of Miss WINIFRED RANDALL

The listing department takes up the work of the collection loan department when the books have been selected to be shipped as traveling libraries. The books are conveyed, a library at a time, from the assembling rooms to the listing room, by means of a book truck. They are sorted and arranged alphabetically on a long table, and stacked for convenience in piles of ten, after which each book is numbered on a book plate on the inside of the front

cover. The library number and book number is written in each book, and, when necessary, a fresh book plate is pasted in or the traces of a previous number erased.

The next is the listing, which is done on a large sheet known as the station register, of the number, author's name and title of each book in the library under preparation. A station register will accommodate seventy titles, but when a library is large the reverse of the sheet may be used.

After the list is completed and the books transferred from the table to a near-by shelf where they wait removal to the mending and shipping department, a case book is made up for the convenience of the recipient of the library. This consists of leaves about five by six inches, at the head of which is typed the number of the library and of the book, the author's name and the title. The remainder of the sheet is to be used at the destination of the library, in recording loans of the book. These leaves are assembled and bound neatly between heavy brown paper covers, with the aid of an eyelet press.

Libraries vary in size from twenty to one hundred or more books, the average size being from sixty to seventy. About four average libraries can be listed in a day under ordinary conditions. The busiest season for this department is from August, when fall orders for the schools begin to come in, to February or March, when the schools have had their last order for the year filled and shipped. May and June see the fewest orders shipped, making it possible for the help of this department to be lent to the mending department, which is then at the height of effort.

In addition to the routine of listing, this department finds it possible to assist to some extent in replacing books on the shelves after they have been cleaned and mended, and for this branch of the work some understanding of the system of classification is needed. One gains from this task of replacing books a certain ability to locate material readily on many subjects within our field of service. Incidental to the process of listing libraries grows a mental association between authors' names and the titles of their books, and a general idea of the nature and purpose of many books that one would scarcely give attention to as the books rest upon the shelves.

From January 1, 1921 to September 1, 1922, 737 libraries were listed in this department as described, a total of 44,420 books.

MENDING DEPARTMENT

In charge of Miss RUTH PICKETT

The mending department has accomplished a great deal during the present biennium, nearly twice the number of books handled in 1919-1920, have been through the processes of the mending room this period. This is partly due to the big increase in circulation; the principal reason, however, is that now, all incoming books are carefully cleaned and mended before being placed on the shelves. This method has proved itself greatly superior to the former way of repairing the books as they were shipped out, because only attractive and sanitary books are found on the shelves, from which many visiting borrowers make their selections. Another advantage of this method is that much time is saved in the fall, when a flood of school li-

braries begins. As the books require only a final inspection before being shipped out, the department is enabled to send orders promptly.

By far the most rushed season in the mending department is in the early summer when the numerous school libraries are returned, in addition to the usual number of community and club libraries that are constantly being exchanged. During this busy season it is necessary to employ as many as five competent assistants in the mending department, in order to avoid the congestion that would occur with the dozens of cases arriving every day.

When a case of books is returned to the library it is left in the mending department, where it is unpacked and carefully checked. If any books are missing or show traces of careless handling, they are at once reported to the community loan department, together with the case book in which a record has been kept by the station librarian. This case book gives the names of the borrowers.

The books are then stacked on a large table, on which all the necessary mending supplies are conveniently placed. Each book is put into the best repair possible. The edges are thoroughly cleaned with an art-gum eraser and a scraping knife. The number of the case and book, which is found on a small bookplate on the inside cover of each book, is erased, as well as any soiled spots on the leaves. The next step is to replace, by the use of narrow strips of thin, durable paper, any pages that are loose or torn. It is often necessary, when the binding is weak, to remove the book cover and cut away all of its ragged binding and replace it with a double stitched binder of the proper width. The back of the book itself is then well covered with hot glue and placed in position in the binder; when this is completed the rebound book is securely fastened in a press until the glue is entirely cooled. The final step is to examine the cover of the book as to its cleanliness. A soiled book is made sanitary by washing it in a solution of ammonia and water. The book having been put into the most sanitary durable condition possible, is then ready to go back into the field.

Books handled	71,844
Books cleaned	56,617
Books mended	37,978
Books rebound	6,272
Books washed	12,480

SHIPPING DEPARTMENT

In charge of Mr. ORED ANDERSON

The larger demand for books has increased the shipping during the months of the biennium covered by this report.

All books are carefully checked with the lists provided by the assistants and packed in wooden cases or boxes, if they are to be shipped by freight or express. Books shipped by parcel post are packed in pasteboard cartons which are supplied to the department by certain merchants in the city. This eliminates expense for these containers. They are gathered up over the city by the shipping clerk. All parcel post packages are weighed and stamped in accordance with the postal requirements for zone shipments, before they leave the shipping floor.

The shipping cases and boxes are kept in repair in the department, where a carpenter's bench, tools and lumber are provided for this purpose.

All incoming cases are opened, unpacked and the books checked with certain records before they are moved to the mending tables where the shipper assists, as circumstances permit, with the rebinding, mending, cleaning and re-shelving of the books.

Shipments.

Freight	338 libraries
Express	51 libraries
Parcel Post	338 libraries
Local delivery	20 libraries

Total 787 libraries

Volumes shipped out 44,420

Volumes received 52,867

Total 97,287

PERSONAL LOAN DEPARTMENT

In charge of Miss ADDIE WILLEY

In this department borrowers may secure from one to ten books for a period of time up to one month, depending upon the nature of the loan, with the privilege of an extension of time, if necessary. The parcel post rate for the first and second zones is 5 cents for the first pound and 1 cent for each additional pound, for the third zone 6 cents for the first pound and 2 cents for each additional pound. The three zones cover the state.

A large reference work is done for high schools, public libraries, clubs, ministers, and teachers. The selection of the material often entails a considerable amount of work and consumes much time, especially when books and magazines have to be scanned. Indexes are not adequate to all needs of reference work. All personal loans called for in person are attended to and registered at this desk.

All packages for mailing are wrapped, labelled, weighed and stamped ready for the post. Incoming packages are checked, inspected, and taken to the repair and cleaning department. Assistance is given in re-shelving the books when they are all ready and sorted for the shelves.

Sixty-eight magazines are on the list of subscriptions. As they arrive they are received, reviewed and sometimes annotated, by the superintendent, after which they are filed for reference work. The sorting, distributing, and keeping in order of the magazines in the files, including the disposal of large numbers of magazines contributed for gifts in the field work, demands quite a tax upon the time of the assistant in charge at this desk.

A Brief Summary.

Requests filled	4,178
Books, magazines, etc., circulated	14,890
Books accessioned	6,615
Author cards made and filed	8,520
Titles entered on cards and cards made	10,400
March 1922; alphabetted and filed entire set of title cards	
Approximate number of titles in file	40,000
Approximate number of title cards	25,000

September, 1921; assisted in classifying and shelving according to Dewey, all the books in the library.

The number of loans fell below 200 for only five of the twenty months; these were summer months, three of which was the period of time consumed by the moving of the library into new quarters in 1921. Several months have a record of over 300 loans. During this period of twenty months every county in the state was served by this department.

Public libraries receiving assistance:

Asotin
Centralia
Chehalis
Edmonds
Grandview
Granger
Harrington

Okanogan
Puyallup
Sumner
Tolt
Toppenish
Wenatchee

Classes of people served:

Ministers
Teachers
Students
Club members
Musicians
Foreigners preparing for citizenship
Mothers
Children

Farmers
Loggers
Shut-ins
Debate teams
Clubs
Public libraries
College libraries
Red Cross

**REFERENCE SUBJECTS HANDLED FROM JANUARY 1, 1921
TO SEPTEMBER 1, 1922**

Compulsory arbitration
Cessation of our military activities
The violin
Insect pests
Robert W. Service
Disarmament
Burns, Robert
The opera "Martha"
Barrie's "Alice-sit-by-the-fire"
Immigration
Modern inventions
National resources
How the government is financed
The Pantheon of Paris
Humanitarian legislation
Palestine
Labor
A trip to Mt. Rainier
Brazil nuts
Orchids and carnations
Development of the dye industry in the U. S. during and since the war
Traveling in England
Present military plans of the U. S.
Plantation songs
The Jews
Gardening and rose growing
Modern composers
Modern artists
Art as affected by the war
Land of Burns
"A modern instance," by Howells
Animal and plant life in Kittitas county
Pioneers of Washington
Wood-engraving and lithography

Alaska

Poets and poetry of Ireland

Private ownership of railroads

The president of the U. S. should be nominated by direct primary (Negative)

Mormanism and Romanism as a menace to our country

Hindu philosophy

The Aryans

Currency

Rear Admiral Robert Peary

American music

Development of the lumber industry in the Northwest

Heredity versus environment

Federal control of natural resources

Artists and art of the Pacific Coast

American artists

James Whitcomb Riley

Music and literature of South America

Russian music

John Milton's "Paradise lost"

Ancient art

History of old Fort Nisqually

"Anna Karenina"

Life of Augustus Thomas

Capital punishment

Frank Crane

Yellowstone National Park

Scientific attitude of mind

Child labor

Famous women in art

Geology of Eastern Washington

The menace of broken glass

China and the Chinese

Psychic investigation

History of educational methods

Life of Clyde Fitch

Life and work of Galli-Curci

Latest English poets and authors

World history since 1916

The Philippines

California

Mary Antin

Wm. Dean Howells

Rural recreation: its influence on the community

Carrie Jacob Bond: her music and life

Birds of Western Washington

U. S. patent laws, etc.

How our money is made

Missionary work in Africa

Best living authors of America, England and Italy

Northwest history

The best way to promote peace is to be constantly prepared for war

Mechanism of Fords

Relation of fate to the organization of epic poetry

Modern poetry

Writers of today

Christopher Morley

H. G. Wells

Birds and flowers of the Northwest

Character building

Theosophy

Geo. Meredith: his life and works

Balzac, Walpole and Wells

American art
Primary Sunday school helps
Occultism
Discussion of "Mr. Britling sees it through"
The danger of poisoning in foods
The web that weaves us close (transportation)
Journalism
Our flower friends
The industrial outlook and the labor situation
Sales tax
Modern Mexican history
Ferns, mosses and shrubs of King County
Designs for painting on china and glass
Amy Lowell
Shakespeare
History of the University of Washington
Delinquent children
Japanese people
Development of industry and commerce
Benj. Franklin
Walt Whitman
Habits, etc., of fur-bearing animals
Coal, iron and oil as history makers
Better citizens
Historical facts of Washington State Federation of Women's Clubs
Economic value and importance of local birds
Persia
Which is the more advantageous to young people, country or city life?
Electricity for the farmer
Philippine question
Scenic wonders of our state
Late development of the Northwest Territory
Modern novelists
Lincoln
Co-operation between teachers and parents
Present-day conditions and problems in Washington
Immigration and citizenship
Astronomy
Some historical facts of Washington
Textile fabrics
Rugs
Public health
Wild flowers of Washington
Industrial democracy
Resolved that the closed shop will benefit the American people as a whole
The present administration
The new cabinet
Powers of Congress
A subsidy for U. S. merchant vessels
Fish industry in Washington
Life of Franklin K. Lane
St. Patrick's Day program
Noted American mothers
James Montgomery Flagg
John Burroughs
May Day material
American women writers
National parks
English novelists
Myths and folk-lore: Greek and American
Amateur minstrel material
Tribute to Woodrow Wilson

Changing conditions in American home life
Forest conservation
Is competitive athletics good or bad?
Viscount Bryce
Thirty-ten plan of taxation
Allied indebtedness
Japanese tenants and land holders
Socialism
A century of dress
The dance: its use and abuse
American citizenship
Sara Teasdale
Government ownership of railroads
How parents hinder the school work of the child
The value of education
Trusts
Slavery in the U. S.: economic aspects
Tariff
Inventions
Woman's share in primitive culture
The rise of Christianity
Greek history
China painting and decoration
Plays of Eugene O'Neill
Resolved that the city is a better place than the country in which to raise
 children (Negative)
American Legion
Radio
Mussel Shoals
Obedience to the law
Humorous recitations
Fourth of July pageants
Library organization
The American negro
How good roads improve my community
History of opera
The world's great painters
Bee culture
On the works of Edgar Lee Masters
Acids contained in fruits
Geology of the Pacific states
Child welfare
Thos. A. Edison
Burbank, Ford and Edison
One-act plays for high schools
The Near East
Tadpoles
Roller canaries
Club programs
The office and the woman
The healthfulness of housework
Alan Seegar
Governmental problems
Relation between the teacher and the public health nurse
Ireland
Helen Keller
Jane Addams
Care of sheep
Library economics
Meteorology
Evolution
Steam engineering

Primary handwork
 Rock formation near Kettle Falls
 Obtaining citizenship
 Floral gardening in a country home
 Effect of the Reformation on music
 Dorothy Canfield Fisher
 "Anthony and Cleopatra"
 Dr. Grenfell

TITLES OF SOME OF THE BOOKS LOANED

Agriculture

Bailey. Principles of vegetable gardening
 Bailey. Principles of fruit growing
 Basley. Western poultry book
 Beale. Profitable poultry
 Beattie. Celery culture
 Bennett. The vegetable garden
 Burkett. Soils
 Card. Bush fruits
 Cobleigh. Handy farm devices
 Craig. Sheep farming
 Dadant. Dadant's system of bee-keeping
 Davidson. Farm machinery and farm motors
 Doane. Sheep feeding
 Duggar. Fungous diseases of plants
 Eckles. Dairy cattle and milk production
 Eckles & Warren. Dairy farming
 Fiske. Poultry appliances
 French. How to grow vegetables
 Gay. Productive horse husbandry
 Gibson. Breeding and care of rabbits
 Gilbert. The potato
 Gillette. Constructive rural sociology
 Hall. Three acres and liberty
 Harding. Fur farming
 Hedrick. Manual of American grape growing
 Henderson. Gardening for profit
 Hexamer. Asparagus
 Hopkins. Soil fertility and permanent agriculture
 Hogan. The call of the hen
 Hunt. Forage and fiber crops in America
 King. Irrigation and drainage
 Lewis. Money making from hens
 Lyon. How to keep bees for profit
 Mager. Trapping wild animals
 Maur. Making home profitable
 Olin. American irrigation farming
 Pammel. Weeds of the farm and garden
 Pearl and others. Diseases of poultry
 Pellett. Beginner's bee book; Practical queen rearing; Productive bee keeping
 Phillips. Beekeeping
 Powell. The orchard and fruit garden
 Rankin. Manual of tree diseases
 Rockwell. Around the year in the garden
 Root. A. B. C. and X. Y. Z. of bee culture
 Sanderson. Insect pests of farm, garden and orchard
 Snyder. Chemistry of plant and animal life
 Taft. Greenhouse management
 Van Slyke. Fertilizers and crops
 Voorhees. Fertilizers
 Waugh. The American apple orchard

Weld. Marketing of farm products
Wilkinson. Practical agriculture
Woll. Productive feeding of farm animals

Amusements: Celebrations; Programs; Sports; etc.

Anon. Teacup reading
Bancroft. Games for playground, home, school, etc.
Bancroft & Puffer. Handbook of athletic games
Bates & Orr. Pageants and pageantry
Beard. The outdoor handy book
Bigham. Mother Goose village (dramatized)
Bird & Starling. Historical plays
Blain. Games for all occasions
Blair. Our holidays
Blinscott. Bright ideas for entertaining
Burns & Nunnery. A complete holiday program
Clark. Handbook of best readings
Coale. Summer in the girls' camp
Crozier. Children's parties
Cummock. School speaker
Dennison. The bogle book
Denton. Little people's dialogues
Dunn. What shall we play?
Elsom. Social games and group dances
Glover. Dame Courtsey's book of novel entertainments
Goodlander. Fairy plays for children
Gratz. Palmistry made easy
Griffith. School and parlor comedies
Hapgood. Home games
Harper's book of little plays
Harris. Eight plays for the school
Hoffman. More magic
Humperdinck. Hansel and Gretel (dramatized)
Kellerman. How to swim
Kellogg. Primary speaker; Practical dialogues; Christmas entertainments
Kingsland. The book of indoor and outdoor games
Laughlin. The complete hostess
Lincoln. Maypole possibilities
McGraw. How to play ball
Mackay. Patriotic plays and pageants
Mintz. Story hour plays
Morton. Prize drills and marches
Olcott. Plays for home, school and settlement
Parson. Plays and games
Payne. Plays and pageants of citizenship
Pearson. The 20th century book of puzzles
Penn. Tableaux, charades and pantomimes
Perry. Community center activities
Perry. When mother lets us act
Rice. The boys' book of sports
Richardson. Summer snow (play)
Rook. Young people's speaker
Rook and others. Money making entertainments
Seton. The wild animal play
Shoemaker. Choice dialect
Shoemaker. Humorous dialogues and dramas
Skinner. Children's plays
Skinner. Story Land in play
Taylor. Boys' camp manual
Thompson. Drills and marches
Van Cleave. Folk-dances for young people
Walker. Lafayette; Columbus; The long knives (three plays in one volume)

Warde. The Betty Wales girls and Mr. Kidd (play)
 Wells. Rainy day diversions
 Wickes. A child's book of holiday plays
 Willard. Picture reading and tableaux
 Wolcott. The book of games and parties

Art: History and study; Landscape and flower gardening; Interior decoration

Abee. Hardy plants for cottage gardens
 Adams. Making a rock garden
 Anderson. The study of modern painting; The fine art of photography
 Augsburg. Augsburg's drawing textbooks for schools
 Baldwin. Picture making for pleasure and profit
 Bale. English table glass
 Barber. The pottery and porcelain of the United States
 Barron. Lawns
 Blanchan. The American flower garden
 Bolton. Famous European artists
 Brooks. A garden with a house attached
 Caffin. American masters of painting; American masters of sculpture; The story of American painting
 Collier. Basket making
 Cook and others. Carnations and pinks
 Cross. Light and shade
 Daniels. Furnishing a modest home
 Davies. Reynolds
 Dayot. Beautiful women in art
 DeForrest. A short history of art
 Froelich & Snow. Text books of art education
 Green. The effective small house
 Hare. Masterpieces in colour
 Hayward. Lessons in appreciation
 Hodgson. How to identify old china
 Hurl. Jean Francois Millet
 Jack. Wood-carving
 James. Indian and other basket making
 Kingsley. Roses and rose growing
 Klickmann. Artistic crochet
 Knapp. Raphia and reed weaving
 Langton. How to know Oriental rugs
 Lewis. The mystery of the Oriental rug
 Long. Ornamental gardening for Americans
 Lowes. Chats on old lace and needlework
 Lutz. Drawing made easy
 McSpadden. Famous painters of America; Famous European artists
 Miller. Making paths and driveways
 Monachesi. A manual for china painters
 Moore. What the pictures say
 Moore. The old furniture book; The old china book
 Nelson. Ancient painted glass in England
 Nisbet. On painting in water color
 O'Brien. Orchids
 Okey. Mediaeval Paris (study of its architecture)
 Parkhurst. The painter in oil
 Pappoport. Famous artists and their models
 Percival. The glass collector
 Photograms of the year, 1920
 Pictorial photography in America, 1921
 Powell. Hedges, windbreaks, etc.
 Quinn. Planning and furnishing the home
 Rankin & Brown. Simple art applied to handwork
 Reber. History of ancient art
 Richter. Prints

Shelton. Continuous bloom in America
Stearns. Four great Venetians
Story. The story of photography
Symonds. Elementary embroidery
Tabor. Making the grounds attractive with shrubbery
Talbot. Moving pictures, how they are made and worked
Thomas. Rose growing for amateurs
Van Dyke. A history of painting; How to judge a picture; What is art?
American painting and its tradition
Vanthier. The technique of painting
White. Successful houses and how to build them
Whiting. Practical illustration
Wright. Interior decoration for modern needs

Biography

Adams. The education of Henry Adams
Aldrich. Crowding memories
Anthony. Margaret Fuller
Asquith. Margot Asquith, an autobiography
Barrus. John Burroughs, boy and man
Bok. The Americanization of Edward Bok
Bolton. Famous types of womanhood
Barchareva. Yashka
Bradford. Portraits of American women
Carnegie. Autobiography of Andrew Carnegie
Clark. Life and letters of John Fiske
Curie. Joseph Conrad
Dawson. Makers of English fiction; The great English novelists
Dwight. Pandita Ramabai
Ellis. George Meredith, his life and friends
Ellsworth. A golden age of authors
Farrar. Geraldine Farrar
Fisher. The true Benjamin Franklin
Ford. The true George Washington
Frank. Great authors in their youth
Franklin. Autobiography of Benjamin Franklin
Gilbert. English writers
Hale. James Russell Lowell and his friends
Hannaford. Daughters of America
Hapgood. Abraham Lincoln
Harkins. Men who have written famous books
Henderson. Greatheart
Howe. Reminiscences
Howells. My Mark Twain; The years of my youth
Keller. Story of my life
Lorne. V. R. I., her life and empire
Marsh. Rupert Brook
Moses. Louisa May Alcott
Muir. Story of my boyhood and youth
Neilson. Burns, how to know him
Norton. Letters
Overton. The women who make our novels
Paine. Mark Twain
Parkman. Heroines of service
Parton. Elizabeth Cary Agassiz
Perry. Whitman
Phelps. Chapters from a life
Photiades. George Meredith
Rideing. George Washington
Ris. The making of an American
Robinson. My brother, Theodore Roosevelt
Roosevelt. Theodore Roosevelt's autobiography
Sanchez. The life of Mrs. Robert Louis Stevenson

Schultz. Bird Woman
 Sharp. The seer of Slabside
 Splawn. Ka-mi-akin, the last chief of the Yakimas
 Stevens. Life of General Isaac I. Stevens
 Strachey. Eminent Victorians
 Street. The most interesting American
 Wagner. Film folk
 Washington. Up from slavery
 Whitely. The story of Opal
 Williams. Our short-story writers

Educational

Bailey. Firelight stories
 Bailey. Stories children need
 Bailey. Tell me another story
 Bamberger. Paper folding manual
 Bender. The teacher at work
 Bennett. The Junior high school
 Birney. Childhood
 Boyd. When mother lets us cut pictures
 Branom. The project method in education
 Branom. The teaching of geography
 Bryant. Stories to tell the children
 Bryant. Stories to tell the littlest ones
 Butler. The meaning of education
 Cabot. Ethics for children
 Candee. How women may earn a living
 Carney. Country life and the country school
 Chapman. How shall I tell my child
 Clark. Physical training for elementary schools
 Clippinger. Literature for children
 Coe. Book of stories for the story-teller
 Colvin. An introduction to high school teaching
 Cowles. The art of story telling
 Cowles. Stories to tell
 Cubberly. Public school administration
 Dean. Our schools in war time and after
 Dewey. New schools for old; The school and society
 Dobbs. Primary work
 Dooley. Vocational mathematics for girls
 Driggs. Our living language
 Freeland. Modern elementary school practice
 Freeman. How children learn
 Freeman. The psychology of the common branches
 Gadieux. Practical talks with the Christian child
 Graves. A student's history of education
 Hale & Buck. Latin grammar
 Hall. Youth, its education, regimen and hygiene
 Hanifan. The community center
 Healy. Honesty
 Henderson. Education and the larger life
 Heniger. The kingdom of the child
 Hildreth. Clay modeling
 Hilgard & Osterhout. Agriculture for the schools of the Pacific slope
 Hillyer. Child training
 Holmes. Backward children
 Hoxie. Handwork for kindergarten and primary schools
 Hoxie. A kindergarten story book
 Huey. History and pedagogy of reading
 Judd. The psychology of high school subjects
 Kearn. Among country schools
 Keene. Manual of physical training

Kendall & Merrick. How to teach the fundamental subjects
Keyes. Stories in story telling
King. The high school age
Kirkpatrick. The rural school from within
Klapper. Teaching children to read
Kleiser. How to read and declaim
LaRue. Psychology for teachers
Leland. Playground technique
Lindsay. Mother stories; The story teller
Lowry. Truths: talks with a boy
Lyman. Story telling: what to tell and how to tell it
McCracken. The American child
McKeever. Training the boy
McKeever. Training the girl
McKeever. Outline of child study
Monroe and others. Educational tests and measurements
Montessori. Montessori methods
Morley. The renewal of life
Munroe. New demands in education
O'Brien. Silent reading
Overman. Principles and methods of teaching arithmetic
Page's theory and practice of teaching
Parker. General methods of teaching
Poulsson. Finger plays
Poulsson. In the child's world
Prince. Practical English grammar
Rapeer. Essentials of educational hygiene
Read. The mothercraft manual
Rice. The college and the future
Rich. When mother lets us make paper-box furniture
Sabin. Common sense didactics
Seegmiller. Primary handwork
Sindelar. Morning exercises
Sisson. The essentials of character
Skinner. Happy tales for story time
Strayer & Norsworthy. The class room teacher
Tanner. The child
Walker. The Sandman's hour
Weaver. Paper and scissors in the school room
Weaver. Profitable vocations for girls
Weaver & Biler. Profitable vocations for boys
Weeks. Socializing the three R's
White. School management
Wiebe. Paradise of childhood
Wiggin & Smith. Froebel's gifts
Wiggin & Smith. The story hour
Williams. Seat work
Winship. Danger signals for teachers
Winter. Public speaking

Fiction

Bachelor. A man for the ages; The light in the clearing
Balch. The bridge of the gods
Balzac. Eugenie Grandet; Le Pere Goriot (in French)
Barrow. Lavengro
Beer. The fair rewards
Bennett. Buried alive; Old wives' tales; Mr. Prohack
Black. The great desire
Blackmore. Lorna Doone
Brownell. The thankful Spicers
Canfield. The brimming cup; The day of glory; Home fires in France
Cather. My Antonia; Youth and the bright Medusa
Chekhov. The wife and other stories

Chesterton. All things considered
 Cholmondeley. Moth and rust
 Churchill. The crisis; The crossing
 Collected. Prize stories of 1919 (O. Henry award)
 Conrad. The nigger of the Narcissus; Victory; Almayer's folly
 Cooper. The spy
 Crawford. Don Orsino
 Daskam. Smith College stories
 Dell. Moon calf; The briary bush
 Dell. The lamp in the desert; Top of the world; Knave of diamonds
 DeMorgan. The old man's youth; The old mad house
 Dickens's works in separate volumes
 Diver. Far to seek
 Eggleston. The Hoosier school master
 Elliot. The mill on the Floss
 Flaubert. Madame Bovary
 Gale. Miss Lulu Bett
 Galsworthy. Fraternity; The patrician
 George. Caliban
 Goncharov. The precipice
 Hamsun. Hunger; Pan; Growth of the soil (in 2 vols.)
 Hardy. The mayor of Castorbridge
 Hemon. Marie Chapdelaine
 Harris. Eyes of love
 Henry. O. Henry's works in separate volumes
 Hergesheimer. Java Head; Linda Condon
 Hichens. The garden of Allah; In the wilderness
 Hough. The covered wagon
 Howells. Mrs. Farrell; The landlord at Lion's Head
 Hudson. The crystal age; The purple land; Green mansions
 Hugo. Ninety-three; Notre Dame; Tollers of the sea; Les Miserables
 Hurst. Star-dust; Humoresque
 Hutchinson. If winter comes
 Ibanez. The four horsemen of the Apocalypse; Blood and sand
 Irwin. The happy years
 Jackson. Ramona
 James. Master Eustace
 Johnson. The wasted generation
 Johnston. The silver cross
 Kerr. Painted meadows
 King. The way home
 Kyne. Kindred of the dust
 Lagerlof. Jerusalem; The miracles of Antichrist; The outcast
 Lewis. Main street; Free air
 Livingston. The custard-cup
 Lytton. Harold
 Macaulay. Potterism
 MacKensie. Rich relatives
 Maughan. Liza of Lambeth
 Maupassant. The odd number
 Meredith. The ordeal of Richard Fernal
 Merrick. The actor-manager; When love flies out o' the window; Conrad
 in quest of his youth
 Miln. The feast of the lanterns; Mr. Wu
 Mitchell. Hugh Wynne
 Morley. The haunted book shop
 Nexo. Pelle, the conqueror; Ditte, girl alive; Ditte, daughter of man
 Niehardt. Life's lure
 O'Brien. Best short stories of 1918; 1919; 1920; 1921
 Ollivant. Bob, son of battle
 Poole. The harbor; Blind
 Porter. Her father's daughter

Post. The mystery at the Blue Villa
Quick. Vandemark's folly
Rinehart. The amazing interlude; A poor wise man; Dangerous days
Rolland. Jeane Christophe; Jeane Christophe in Paris; Journey's end
Sabatine. Scaramouche
Sawyer. The silver sixpence
Scott. Ivanhoe
Service. The trail of ninety-eight
Stevenson's works in separate volumes
Stowe. Uncle Tom's cabin
Sue. The wandering Jew
Tarkington. Alice Adams; The magnificent Ambersons
Thackery. Henry Esmond; Pendennis
Thompson. Alice of old Vincennes
Titus. "Timber"
Tokutomi. The heart of Nami-San
Tolstoi. Anna Karenin
Verne. 20,000 leagues under the sea
Wallace. Ben Hur
Walpole. The secret city; Jeremy; The duchess of Wrexhe; The thirteen travellers
Wells. Mr. Britling sees it through; Joan and Peter; Love and Mr. Lewisham
Wemyss. Oranges and lemons
Wharton. The age of innocence
White. The blazed trail; The rose dawn
White. The court of Boyville; In the heart of a fool
Wright. The great modern French stories
Wright. Helen of the old house
Zola. Labor

General

Cleveland Normal. A children's library
Coussens. One thousand books for children
Dana. Library primer
Department of Education. List of books for school libraries
Gaylord. A simple card charging system
Hewins. Books for boys and girls
Hunt. What shall we read to the children?
Jordan. One thousand good books for children
Moore. Roads to childhood
Olin. Journalism
Powell. The children's library
Ralph. The making of a journalist
Roebuck & Thorne. Primer of library practice for junior assistants
Soule. Library rooms and buildings
Stanley. Five hundred and fifty children's books
Stevens. Home guide to good reading
Tyler. How shall a small town make a library beginning?
Wilson. Library books for high schools
Wire. How to start a public library

Useful Arts

Adams. Carpentry for beginners
Allen & Cotton. Manual training for common schools
Beard. The jack of all trades
Bottone. Wireless telegraphy and Hertzian waves
Bucher. The wireless experimenter's manual
Burton. Shop projects
Collected. The boy mechanic (Vols. 1, 2 and 3)
Collins. The wireless man
Douglas. Traveling salesmanship
Ferris. How it flies
Gilbert. The ambitious woman in business

Hodgson. Modern carpentry
 Hall. Short talks on retail selling
 Harris. Practical engineering
 International salesman's handbook
 Kloster. Electricity for the farm and home
 Laughter. Operator's wireless handbook
 Lynde. Home water works
 Moore. Manual training toys
 Morgan. Wireless telegraph construction
 Morton. Practical applied electricity
 Roper. Use and abuse of the steam boiler
 Roper. Young engineer's own book
 Scribner's lumber and log book
 Shafer. Harper's everyday electricity
 Spencer. The efficient secretary
 Whitman. Motorcycle principles and the light car
 Zerbe. Automobiles

History

Abbott. Greece in evolution
 Anderson. Story of extinct civilization
 Barron. The Mexican problem
 Beard & Bagley. The history of the American people
 Bebel. Women: past, present and future
 Botsford. History of Greece
 Breasted. Ancient times
 Brinkley. The history of the Japanese people
 Brooks. Our war with Spain
 Byrn. Progress in invention in the nineteenth century
 Cantacuzeni. The Russian people
 Carlyle. The French revolution
 Cheney. A short history of England
 Church. The fall of Athens
 Clayson. Historical narratives of Puget Sound
 Collected. The progress of the century
 Creasy. Fifteen decisive battles
 Crow. America and the Philippines
 Dellenbaugh. North Americans of yesterday
 Denny. Blazing the way
 Denny. Pioneer days on Puget Sound
 Devine. Montenegro: history, politics, etc.
 Donnelly. Atlantis, the antediluvian world
 Douglas. China
 Dye. The conquest; McLoughlin and Old Oregon
 Fletcher & Kipling. A history of England
 Fiske. The critical period of American history
 Fraser. Seven years on the Pacific Slope
 Gerard. Face to face with Kaiserism
 Gibbs. Now it can be told
 Giles. The civilization of China
 Goodrich. The coming Mexico
 Green. The Irish nationality; A short history of the English people
 Griffiths. Japan: history, folk-lore and art
 Hague. Geological history of the Yellowstone National park
 Hart. Essentials of American history
 Honeyman. Aztecs
 Irving. Astoria; The fur-traders of the Columbia
 Jameson. Duruy's history of France
 Judson. Early days in Old Oregon
 Keary. The dawn of history
 Kelly. What America did
 Langford. The discovery of Yellowstone park

Larned. History of England
Latourette. The development of Japan
Laut. Pathfinders of the West
Lynch. Ireland, vital hour
Martin. The awakening of China
Masfield. Gallipoli
Meany. Vancouver's discovery of Puget Sound
Meany. History of the State of Washington
Meeker. Pioneer reminiscences of Puget Sound
Melencio. Arguments against Philippine independence
Myers. General history
Myers. Mediaeval and modern history
Parkman. The Oregon trail
Parmele. A short history of the United States
Radziwill. Disillusions of a crown princess
Rose. With the Greeks in Thessaly
Sands. The conquest of Virginia
Scott. War aims and peace proposals
Seignobos. History of ancient civilization
Shafer. History of the Pacific northwest
Shoemaker. The great Siberian railway
Stevens. The mastering of Mexico
Synn. The rebirth of Korea
Terry. The handbook of Mexico
Tyler. The new stone age in northern Europe
Usher. The winning of the war
VanBergen. The story of Japan
Vast. A little history of the Great war
Weale. The truth about China and Japan
Weller. Athens and its monuments
Wells. Outline of history
Welsh. Famous battles of the nineteenth century
West. The ancient world
Whitlock. Belgium (Vols. I and II.)

Home Economics

Allen. Table service
Balderston. Housewifery
Baldt. Clothing for women
Child. The efficient kitchen
Conley. Nutrition
Conley. Principles of cookery
Cooper. The new cookery
DeLoup. The American salad book
Dunham. Marketing and housework manual
Fales. Dressmaking
Farmer. The Boston cooking school cook book
Farmer. Chafing dish possibilities
Farmer. A. B. C. of home saving
Fillippini. The international cook book
Frederick. Household engineering
Frederick. The new housekeeping
Fryer. The Mary Frances housekeeper
Fryer. The Mary Frances sewing book
Fuller. The sandwich book
Fulton. The vegetarian cook book
Goodwin. A home course in sewing
Greer. Food: what it is and does
Hapgood. School needlework
Ingalls. Text books on domestic art
Kinne & Cooley. Foods and household management
Larned. Picnic suggestions

Maddocks & Wiley. The pure-food cook book
 Martin. Make your own hats
 Patty. Practical dietetics
 Priestman. Handicrafts in the home
 Prince. Letters to a young housekeeper
 Rorer. Mrs. Rorer's canning and preserving
 Rose. Feeding the family
 Rose. Laboratory manual of dietetics
 Scott. Home labor-saving devices
 Sherman. Food products
 Smith. Recipes and menus for fifty
 Snyder. Human foods
 Tabor. The business of the household
 Wakeman. Scientific sewing
 Wardall & White. A study of foods
 Washington women's cook book
 Williams. Chemistry of cooking
 Wright. Candy making at home
 Wright. Pickling and preserving

Juvenile Miscellany

Anon. The world by the fireside
 Arnadottir. When I was a girl in Iceland
 Badlan. Views in Africa
 Baldwin. American book of golden deeds
 Baldwin. Fifty famous stories retold
 Banks. A child of the sun
 Beard. American girl's handy book; Handicraft for outdoor boys
 Bemister. Thirty Indian legends
 Bently & Johnston. The playtime primer
 Blaisdell & Ball. The child's book of American writers
 Blaisdell & Ball. The English history story book
 Bradish. Old Norse stories
 Brooks. Stories of the red children; Historic girls
 Bunyan. Pilgrim's progress
 Burn. The story of great inventions
 Carpenter. Around the world with the children
 Carpenter. Geographical readers
 Cather. Boyhood stories of famous men
 Chance. Little folks of many lands
 Cheney. Tales from Washington Irving's Alhambra
 Chiesa. Pinocchio under the sea
 Cole. Colonial stories
 Collected. St. Nicholas Revolutionary stories
 Collected. St. Nicholas lion and tiger stories
 Collected. Strange stories of the Civil war
 Collins. Handicraft for boys
 Cooper. The spy
 Curtain. Myths and folk-lore of Ireland
 Curtis. Indian days of long ago
 Dasent. East o' the sun and west o' the moon
 Dickinson. Pioneers and patriots in American history
 Dutton. Trading and exploring
 Eastman. Indian heroes and great chieftains
 Eggleston. Stories of great Americans
 Elliot. Stories from the Arabian nights
 Faulkner. The story lady's old English tales
 Field. The Eugene Field book
 Foote & Skinner. Explorers and founders of America
 Foster & Cummings. Asgard stories
 Francilla. Gods and heroes
 Gill. The little days

Grimm. Household tales
 Grover. Sunbonnets and overalls
 Haaren. Famous men of Rome
 Hagedorn. Boy's life of Roosevelt
 Hall. Four old Greeks; Heroes of our Revolution
 Hearn. Japanese fairy tales
 Hickman. Soft toys and how to make them
 Holbrook. Book of nature myths; Poetry for schools
 Hough. The young Alaskans in the far north
 Hutchinson. Community hygiene
 Johnnot. Stories of other lands
 Jones. Every boy his own mechanic
 Judd. Wigwam stories
 Judson. Myths and legends series (of different sections of America)
 Kaufman. Our young folks' Plutarch
 Kingsley. The story of Lewis and Clark
 Kinne & Cooley. Clothing and health
 Kipling. Just so stories; Captains courageous; The jungle books
 Kirby. Aunt Martha's corner cupboard
 Lagerlof. Christ legends; Wonderful adventures of Nils; Further adventures of Nils
 Lane. Industries of today
 Lang. The yellow fairy book
 Lanier. The book of bravery
 Lefferts. American leaders
 Little. Francisco, the Filipino
 Lucia. Peter and Polly in spring; In summer; In fall; in winter
 Mable. Norse stories
 McCready. Rural science reader
 McDonald. Collette in France
 Mace and Tanner. The story of old Europe and young America
 McMurray & Cooke. Songs of the tree top and meadow
 Maeterlinck. Children's life of the bee
 Marwick. The true citizen
 Maule. The boy's book of new inventions
 Meadow. The farm shown to the children
 Morey. The little folk's number book
 Morrow. Language lessons for little people
 Mott. Fishing and hunting
 Mowry. First steps in the history of England
 Newell. Indian stories
 Nicholson. Stories of Dixie
 O'Kane. Jim and Peggy
 Olcott. Story-telling poems
 Osborn. Men of the old stone age
 Parkman. Heroes of today; Heroines of service
 Parton. Captains of industry
 Peabody. Old Greek folk-stories
 Perkins. The twin series (Belgian, Cave, French, Irish, Italian, Mexican, Puritan, Spartan, Scotch, Eskimo, Japanese, Dutch)
 Phillips. Totem tales
 Retold. Courageous girls
 Retold. Stories of Greece and Rome
 Riley. Child rhymes with Hoosier pictures
 Riley & Gaynor. Songs of the child world
 Rolt-Wheeler. The wonders of war in the air; On land; on the water
 Seegmiller. Little rhymes for little readers
 Shillig. The four wonders
 Skinner. Selections for memorizing, books 2 and 3
 Skinner & Wickes. A child's book of verses
 Stevenson. A child's garden of verse
 Stewart. Tell me a story of Jesus
 Tappan. American hero stories; Makers of many things

Tolman. Around the world series
 Wade. Pilgrims of today; Twin travelers series
 Warren. King Arthur and his knights; Stories from English history
 Wells. Seven ages of childhood (Illustrated by Jessie Willcox Smith)
 Yonge. Little Lucy's wonderful globe

Literature

Andrews. The perfect tribute
 Arnold. The light of Asia
 Atlantic prose and poetry; Atlantic narratives
 Baldwin. Nine choice poems
 Barrie. Half hours; The admirable Crichton; Alice-sit-by-the-fire
 Bates. Talks on writing English
 Bechtel. Proverbs
 Beebe. The edge of the jungle; Jungle peace
 Beers. From Chaucer to Tennyson
 Brownell. American prose masters
 Burroughs. Accepting the universe; Wake-robin; Selected essays
 Century handbook of writing
 Chapman. Out where the West begins
 Chesterton. Wit and wisdom
 Chittenden. Lincoln and the sentinel
 Church. Pliny's letters
 Clark. British and American drama of today
 Cody. The great English poets
 Collected. A treasury of war poetry; A miscellany of American poetry;
 Women and things
 Collins. Plato
 Cunliff. English literature in the last half century
 Daly. McArone ballads
 Dunbar. Complete poems
 Field. A little book of Tribune verse
 Fitzgerald. The Rubaiyat of Omar Khayyam
 Goethe's Faust
 Gregory. Irish folk history plays; New Irish comedies
 Howells. The sleeping car and other farces
 Huneker. Unicorns; Visionaries; Ivory apes and peacocks
 Jackson. Early Persian poetry
 Jameson. Shakespeare's heroines
 Kilmer. Candles that burn
 Larned. Books, culture and character
 Leonard and others. Wisconsin plays
 Long. American poems
 Longfellow. Poetical works
 Lowell. Pictures of the floating world
 Lowes. Convention and revolt in poetry
 Lytton. Scenario writing today
 Mabie. Backgrounds of literature
 Macauley. Essays and lays of ancient Rome; Essay on John Milton
 McClure. Lincoln's own yarns and stories
 Maeterlinck. The buried temple; The blue bird
 Mantle. Best plays of 1919-1920; Best plays of 1920-1921
 Masfield. Poems
 Masson. Best short stories
 Mathews. Contemporary drama; A study of the drama
 Mvyorga. Representative one-act plays by American authors
 Mencken. Prejudices
 Miller & Kuhns. Studies in the poetry of Italy
 Monroe & Henderson. The new poetry
 Morley. Mince pie; Plum pudding
 Morton. Quotations
 Neilson. The facts about Shakespeare
 Noyes. Collected poems

Parsons. How to write for the "Movies"
 Perry. A study of prose fiction
 Phillips. New poems
 Pope. The Iliad of Homer
 Rabb. National epics
 Repplier. Book of famous verse
 Richards. Star-points
 Roosevelt. Theodore Roosevelt's letters to his children
 Rostand. Cyrano de Bergerac
 Seeger. Letters and diary
 Service. Rhymes of a Red Cross man; The rolling stone; The spell of the Yukon
 Shakespeare's plays in separate volumes
 Simons. American literature through illustrative readings
 Smith. What can literature do for me?
 Stalker. How to read Shakespeare
 Steedman. The Madonna of the Goldfinch
 Sturgeon. Studies of contemporary poets
 Tarbell. In Lincoln's chair
 Tarkington & Wilson. The Gibson upright (play)
 Teasdale. Rivers to the sea; Love songs
 Tennyson. Poetical works
 Untermeyer. The new era in American poetry; Modern American poetry
 VanDoren. The American novel
 Warren. A treasury of English literature
 Wells. Such nonsense; A whimsy anthology
 Whitman. Complete prose works
 Whittier's complete poetry
 Williams. Indiana authors
 Williamson. Greek classics in English
 Willsie. Benefits forgot
 Yeats. Plays; Poems

Music

Bacon. Hymns every child should know
 Baltzell. History of music
 Boise. Music and its masters
 Byron. Beethoven
 Davidson. Stories from the operas
 Dickinson. The education of a music lover
 Downes. The lure of music
 Elson. The book of musical knowledge
 Elson. National music of America
 Flnck. Success in music and how it is won
 Fryberger. Listening lessons in music
 Gilman. Stories of symphonic music
 Hanchett. The art of the musician
 Hoffman. Piano playing with piano questions
 Howard. The confessions of an opera singer
 Hughes. Famous American composers
 Huneker. Franz Liszt
 Isaacson. Face to face with great musicians
 Kobbe. Famous American songs
 Kobbe. How to appreciate music
 Kriebbal. How to listen to music
 Lahee. Famous violinists
 Lehmann. How to sing
 Macdowell. Critical and historical essays
 McLeeman. Voice education
 Marchesi. Ten singing lessons
 Mason. The orchestral instruments, etc.
 Mills. Voice production
 Newmarch. The Russian opera

Ordway. Handbook of the operas
 Poulsen & Smith. Songs of a little child's day
 Rolland. Beethoven
 Rosenfeld. Musical portraits
 Rouse. Victrola book of the opera
 Saerchinger. Who's who in music, 1918
 St. George. Fiddles
 Shubert. Stories of the operas
 Stoddart. Recollections of a player
 Surette. Music and life
 Upton. The standard operas
 Upton. The standard oratorios
 Ward. Stories of famous musicians

Natural Science

Abbott. General biology
 Allan. The story of plants
 Armstrong. Western wild flowers
 Arnold. The sea beach at ebb tide
 Bailey. Handbook of the birds of the western United States
 Bartlett. Animals at home
 Beals. Flower lore and legend
 Bergen. Glimpses of the plant world
 Blanchan. Bird neighbors
 Blanchan. Birds that hunt and are hunted
 Blanchan. How to attract the birds
 Brewster. Guide to living things
 Brown. A curious book of birds
 Brown & Schaffer. Alpine flora of the Canadian Rocky mountains
 Burgess. Animal book
 Burgess. Bird book for children
 Chapman. Color key to North American birds
 Clarke. Astronomy from a dipper
 Collins. The book of stars
 Crosby. Common minerals and rocks
 Dana. How to know the wild flowers
 Darwin. On the origin of the species; The descent of man
 Duncan. Beetles and flies; Butterflies and moths; Dwellers in the rock pools; How animals work; Sea birds; The new knowledge; The starfish and his relations; Wonders of the shore
 Eckstrom. The bird book
 Eddy. Friends and helpers
 Fabre. The sacred beetle
 Fairbanks. Rocks and minerals
 Flammarion. Thunder and lightning
 Frye & Jackson. Ferns of Washington
 Frye & Riggs. Elementary flora of the Northwest
 Getty. Bird life in Washington
 Gilmore. Birds through the year
 Grant. The passing of the great race
 Grinnell. Our feathered friends
 Harrow. From Newton to Einstein
 Henshall. Book of the black bass
 Henshaw. Wild flowers of North American mountains
 Holland. The butterfly guide
 Houston. Wonder book of the atmosphere
 Job. How to study birds
 Keep. West coast shells
 Kelly. Short stories of our shy neighbors
 Kelman. Butterflies
 King. The soil
 Long. Northern trails
 Lord. First book upon the birds of Oregon and Washington

Lutz. Field book of insects
McCaleb. Busy, the life of an ant
Masterlinck. The life of the bee
Marshall. The mushroom book
Martin. The ways of the planets
Mathews. Field book of American trees and shrubs
Mathews. Field book of American wild flowers
Miller. The second book of birds
Parsons. How to know the ferns
Patch. A little gateway to science
Patterson. How to have bird neighbors
Pellet. Our back door neighbors
Piper & Beattie. Flora of South Eastern Washington and adjacent Idaho
Proctor. Giant Sun and his family; Stories of starland
Reed. Game birds; Western bird guide
Rogers. Trees every child should know
Rolt-Wheeler. History of the Universe
Saunders. Western flower guide
Scott. The theory of evolution
Scudder. Every day butterflies
Seton. Woodland tales
Serviss. Around the year with the stars
Serviss. Astronomy with an opera glass
Shaler. First book in geology
Shallow & Cullen. Nature study made easy
Slosson. Creative chemistry
Stack. Wild flowers every child should know
Starr. Strange neighbors
Steele. New astronomy
Stickney. Bird world
Swinton. Readings in nature's book
Thompson. Darwinism and human life
Todd. New astronomy
Tower. The story of oil
Verrill. Islands
Walker. Our birds and their nestlings
Wood. Animals, their relations to man
Wood. Butterflies shown to the children
Wright. Birdcraft

Philosophy and Religion

Abbott. Life and literature of the ancient Hebrews
Anon. Thy son liveth
Austen. Love and the soul maker
Ayer. Living by natural law
Baldwin. Mental development
Barett. Psychical research
Besant. Man and his bodies
Bird. Joseph the dreamer
Boirac. The psychology of the future
Booth. How to read character in handwriting
Bruce. Psychology and parenthood
Call. Power through repose
Carrington. Psychical phenomena and the war
Chapple. The happy habit
Conwell. What you can do with your will power
Coriat. Abnormal psychology
Corke. The social evolution of religion
Crane. Right and wrong thinking
Crawford. The reality of psychic phenomenon
Curwood. God's country—the trail to happiness
Doyle. The vital message
Dresser. Handbook of new thought

Feuchtorsleben. Health and suggestion
 Foerster. Marriage and the sex problem
 Fosbroke. Character reading
 Hardy. How to be happy though married
 Hayes. Bible stories retold
 Hill. Elements of psychology; Spiritualism
 Hilty. Happiness
 Hodges. The early church
 Hudson. The law of psychic phenomena
 Hyde. Self measurement
 Hyslop. Science and a future life; Borderland of psychical research
 Irving. The life of Mahomet
 Irwin. "The next war"
 Jowett. The republic of Plato
 Keith. Man
 King. The abolishing of death; The conquest of fear
 Kleiser. Inspiration and ideals
 Ladd. The secret of personality
 Lake. The stewardship of faith
 Larson. Brains and how to get them; Your forces and how to use them;
 Steps in human progress
 Lay. Man's unconscious spirit; Man's unconscious passion
 Leadbeater. An outline of theosophy; A textbook of theosophy
 Link. Employment psychology
 Lodge. Raymond, a study in personality; Reason and belief
 Lomax. Physiognomy
 Low. Psycho-analysis
 Luzzi. The struggle for Christian truth in Italy
 McComb. The power of self suggestion
 McConnell. Church finance and social ethics
 Mackenna. The adventure of life
 Marden. Character, the grandest thing; Good manners and success; Be
 good to yourself; The miracle of right thought; The power of person-
 ality; He can who thinks he can
 Montague. Twenty minutes of reality
 Moore. The spread of Christianity in the modern world; The literature of
 the Old Testament
 Moulton. The modern reader's Bible
 Munsterberg. Psychology, general and applied
 Nasmyth. Social progress and the Darwinian theory
 Olin. Phrenology
 Patton. The lure of Africa
 Pleasanton. A nursery story of the Bible
 Pope. The school in the modern church
 Pratt. The religious consciousness
 Randall. The dead have never died; The spirit of the new philosophy
 Rauschenbusch. Christianizing the social order
 Richer. A history of missions in India
 Ross. Social psychology
 Ruppin. The Jews of today
 Sale. The Koran
 Saleeby. Worry
 Savage. Life beyond death
 Slattery. Present day preaching
 Thorndyke. The human nature club
 Torrey. How to study the Bible
 Trine. The higher powers of mind and spirit; In tune with the Infinite
 VanDyke. The story of the other Wise Man
 Walsh. Religion and health
 Yost. Patience Worth
 Zenos. Compendium of church history

Sociology

Abbott. The immigrant and the community
Ackerman. Trailing the Bolsheviks
Addams. The spirit of youth and the city streets
Addams. Twenty years at Hull House
Andrews. Effect of war on women and children
Antin. The promised land; They who knock at our gates
Baker. The new industrial unrest
Black. The new world
Brawley. A short history of the American negro
Brawley. A social history of the American negro
Brown. Your vote and how to use it
Bryce. On American Democracy
Byrum. Behind the prison bars
Chandler. Civics for the state of Washington
Chapman. Political economy
Church. Ostentatious wealth and class feeling
Commons. Industrial good will
Crowther. Why men strike
Daniels. America via the neighborhood
Eckel. Coal, iron and the war
Fairchild. Applied sociology
Fanning. Capital punishment
Fisher. Resources and industries of the United States
Flowers. Japanese conquest of American opinion
Forman. Advanced civics
Fosdick. Crime in America and the police
Fowler. How to obtain citizenship
Harrison. National and social problems
Hobson. The science of wealth
Holmes. Is violence the way out?
Howe. The high cost of living
Hill. American world policies; The Federal Executive
Hillquit. Socialism in theory and practice
Hunter. Poverty
Kawakami. Japan in world politics
Keynes. Economic consequences of the peace
Kahn. Capital and labor; a fair deal
Leitch. Man-to-man
Leupp. The Indian and his problem
Lewis. The offender
London. The people of the abyss
Mackaye. The new citizenship
McVey. Financial history of Great Britain
Marriott. Uncle Sam's business
Merriman. The negro and the nation
Mosessohn. Guide to American citizenship
Nearing. Wages in the United States
Nida. City, state and nation
Pankhurst. The suffragette
Pierce. The tariff and the trusts
Pinchot. The fight for conservation
Reed. Form and functions of the American government
Reinsch. Civil government (with Washington supplement)
Rifts. How the other half lives
Robinson. Preparing women for citizenship
Schreiner. Women and labor
Schwartz. Lessons in citizenship for naturalization
Smith. Training for citizenship
Spargo. Socialism
Sparks. Government as a business
Squire. The woman movement in America
Stead. The Americanization of the world

Steiner. The Japanese invasion
 Stoddard. The rising tide of color
 Tarbell. The tariff in our times
 Thomas. The American negro
 Trotsky. Bolshevism and the world's peace
 Virnzell. Economic protectionism
 Weyl. American world policies
 Wigmore. Problems of law
 Woodburn & Hodgkin. A study of the American commonwealth

Travel

Abdy. On the Ohio
 Allen. A guide to the national parks of America
 Akeley. The scenery of England
 Ballou. Under the Southern Cross
 Barnes. Our great mountain
 Bartlett. Northward ho!
 Bird. Six months in the Sandwich Islands
 Borup. A tenderfoot with Peary
 Brooks. Washington in Lincoln's time
 Bryce. Impressions of South Africa
 Carlin. My Ireland
 Chesterton. Irish impressions
 Chesterton. The new Jerusalem
 Chittenden. The Yellowstone National park
 Clement. Handbook of modern Japan
 Cowan. New Zealand
 Curtis. Egypt, Burma and British Malaysia
 DeAmicus. Holland and its people.
 Elliot. Brazil
 Franck. A vagabond journey around the world
 Franck. Vagabonding down the Andes
 Franck. Working my way around the world
 Giles. Advantages and opportunities of Washington
 Giles. The beauties of the state of Washington
 Greeley. Handbook of Alaska
 Headland. Home life in China
 Hearn. In ghostly Japan
 Henderson. The West Indies
 Higginson. Alaska
 Higinbotham. Three weeks in the British Isles
 Higinbotham. Three weeks in France
 Holder. The channel islands of California
 Hudson. Idle days in Patagonia
 James. The Grand Canyon of Arizona
 Johnston. Through the South Seas with Jack London
 Kipling. Letters of travel
 Kirkham. East and West
 Knowlton. Fossil flora of the John Day basin, Oregon
 Koebel. Modern Argentina
 LaVarre. Up the Mazaruni
 Livingston. The land of the great outdoors
 London. Our Hawaii
 Lucas. A wanderer in London
 McCarthy. An Irishman's story
 Mawson. The home of the blizzard, volues I and II
 Mills. Your national parks
 Mills. The cruise of the Corwin
 Muir. Steep trails
 Murphy. Oregon the picturesque
 O'Brien. White shadows in the South Seas
 Praed. My Australian girlhood
 Pullinger. Washington, the nation's capital

Putnam. In the Oregon country
Roosevelt. Hunting trips of a ranchman
Saunders. Under the sky in California
Scott. In famine land
Shackleton. The heart of the Antarctic, volumes I and II
Singleton. Holland
Smith. Life in Asia
Stewart. Letters on an elk hunt
Stock. The cruise of the Dream Ship
Stoddard. South Sea idyls
Talbot. In the shadow of the bush
Todd. Peru, a land of contrasts
Tomlinson. The sea and the jungle
Tuttle. Alaska
Veatch. Quito to Bogota
Waldo. With Grenfell in the Labrador
Weaver. The mineral resources of Stevens county
Wharton. In Morocco
White. England, within and without
Williams. The mountain that was "God"
Wright. A handbook of the Philippines
Young. The real Hawaii

Clubs

Benton. Work and program for women's clubs
Boy Scouts. Official handbook for boys; Handbook for Scout masters
Camp Fire Girls' manual
Seton. Book of woodcraft
Seton. Manual of Woodcraft Indians

Commerce and Transportation

Bancroft. The new Pacific
Collected. The railroad
Fletcher. The problem of the Pacific
Hurley. The new merchant marine
Magoon. Grotious on the freedom of the seas
Sisson. Laying the rails for future business

Etiquette

Collected. Correct social usage
Holt. Encyclopedia of etiquette
Roberts. Cyclopedia of social usage

Medicine and Health

Bruce. Nerve control and how to gain it
Burnham. The community health problem
Cabot. A layman's handbook of medicine
Davison. Human body and health
Fisher. The physical effects of smoking
Fisher & Fiske. How to live
Hill. The new public health
Holt. The care and feeding of children
Hough & Sedgwick. The human mechanism
Hutchinson. Exercise and health
Jewett. The next generation
Kellogg. Colon hygiene
Lee. Health and disease
McKeever. The cigarette smoking boy
Sedgwick. Principles of sanitary science and the public health
Smith. The baby's first two years
Sperry. Confidential chats with young women
Summerville. Why be fat?
Thompson. Eat and grow thin
Weeks-Shaw. Textbook of nursing
Wood. Health

TITLES OF BOOKS SHIPPED IN DECEMBER, 1921

Aaron. The butterfly hunters
 Abbott. Old-dad
 Abbott. The sick-a-bed lady
 Abbott. The white linen nurse
 Abbott. Molly Make-Believe
 Abbott. The ne'er-do-much
 Abbott. The dramatic story of Old Glory
 Abbott. Impressions of Theodore Roosevelt
 Abbott. History of Queen Elizabeth
 Abbott. Madame Rolland
 Abbott. Elizabeth
 Abbott. Romulus
 Abbott. The great Companion
 Abdullah. Night drums
 Ackerman. Trailing the Bolsheviks
 Adams. Success
 Adams. Pioneer life for little children
 Adams. Harper's indoor book for boys
 Adams. Little Miss Grouch
 Adams. The education of Henry Adams
 Ade. Pink Marsh
 Aesop. Fables
 Albright. The short story
 Alcott. Little women
 Alcott. Little men
 Alcott. Jo's boys
 Alcott. Old-fashioned girl
 Alcott. Poppies and wheat
 Alcott. Lulu's library
 Alcott. Spinning wheel stories
 Alcott. Eight cousins
 Alcott. The silver pitcher
 Alcott. Jack and Jill
 Alden. The art of debate
 Alden. A new Robinson Crusoe
 Aldrich. Marjorie Daw
 Aldrich. The story of a bad boy
 Aldrich. Told in a French garden
 Alexander. Graded poetry (bks. 2, 4, 5)
 Allen. Cleared for action
 Allen. David Crockett
 Allen. United States. Industrial studies
 Allen. A Kentucky cardinal
 Allen. The choir invisible
 Allen. The doctor's Christmas Eve
 Allen. Joe the circus boy
 Allen. Stories of Wakeland and Dreamland
 Allen. The Kentucky warbler
 Allen. The instructor, the man and the job
 Allyn. Mother Goose rhymes
 Alsaker. How to live on three meals a day
 Alshouse. Heroes of the nations
 Altsheler. The shadow of the north
 Altsheler. Masters of the peak
 Altsheler. Rock of Chickamauga
 Altsheler. Lost hunters
 Altsheler. Sun of Quebec
 Altsheler. Keepers of the trail
 Altsheler. Horsemen of the plains
 Altsheler. Last of the chiefs
 Altsheler. Guns of Europe
 Altsheler. Scouts of Stonewall

Andersen. Fairy tales
Anderson. The rim of the desert
Anderson. The heart of the red fir
Andress. Health education
Andrews. Stories Mother Nature told her children
Andrews. Seven little sisters
Andrews. Ten boys who lived on the road from long ago to now
Andrews. Her country
Andrews. The lifted bandage
Andrews. The perfect tribute
Andrews. The three things
Anonymous. Bunny's playmates of today
Anonymous. All about little black Sambo
Anonymous. Stories of Australasia
Anonymous. Slovenly Peter
Anonymous. In the mountains
Anonymous. Prof. Latimer's progress
Anonymous. Ideal Catholic reader
Anonymous. Farm conveniences
Anonymous. Tommy Snooks
Anonymous. Christopher and Columbus
Anonymous. The little small red hen
Anonymous. The selfish fox
Anonymous. Three little pigs
Anonymous. Chicken Little
Anonymous. Little black Mingo
Anonymous. All about little Red Riding Hood
Anonymous. The tribulations of a princess
Anonymous. Stories from ancient history
Anonymous. Mother Goose rhymes
Anonymous. Mistakes in teaching
Antin. They who knock at our gates
Arnold. Sohrab and Rustum and other poems
Ashmore. The business girl
Ashmun. The Isabel Carleton series (four books)
Atherton. The conqueror
Atherton. The white morning
Atkinson. A chateau in Brittany
Atkinson. Poilu
Atkinson. First studies in plant life
Atwood. How to get ahead
Audoux. Marie Claire
Austen. Pride and prejudice
Austin. The lovely lady
Ayers. Some ill-used words
Ayrton. Child-life in Japan
Babson. The future of South America
Bacheller. The light in the clearing
Bacheller. The prodigal village
Bashman. Great inventors and their inventions
Bacon. Hymns every child should know
Bacon. On our hill
Bacon. While Caroline was growing
Bailey. The tin soldier
Bailey. Judy
Bailey. The farm and garden rule book
Bailey. The pruning book
Bailey. What is democracy?
Bailey. The survival of the unlike
Bailey. Stories and rhymes for a child
Bailey. Tell me another story
Bailey. Stories of great adventures

Balley. Firelight stories
 Balley. For the children's hour
 Balley. Hero stories
 Balley. Stories children need
 Balley. The tale of Rusty Wren
 Balley. The tale of Billy Woodchuck
 Balley. The tale of Dickie Deermouse
 Balley. The tale of Timothy Turtle
 Balley. The tale of Peter Mink
 Balley. The tale of Sandy Chipmunk
 Balley. The tale of Cuffy Bear
 Balley. The tale of Fatty Coon
 Balley. The tale of Old Mr. Crow
 Balley. The tale of Paddy Muskrat
 Balley. The tale of Kiddie Katydid
 Balley. The tale of Jimmy Rabbit
 Balley. The tale of Frisky Squirrel
 Bainbridge. Jewels from the Orient
 Baker. Stories of old Greece and Rome
 Baker. Boys' book of inventions
 Baker. The new industrial unrest
 Baker & Thorndike. Everyday classics readers (bks. 3, 4, 5)
 Balch. The bridge of the gods
 Balderston. Housewifery
 Baldwin. The discovery of the old northwest
 Baldwin. The conquest of the old northwest
 Baldwin. Old Greek stories
 Baldwin. Old stories of the east
 Baldwin. The story of Roland
 Baldwin. Four great Americans
 Baldwin. Fifty famous rides and riders
 Baldwin. Thirty more famous stories
 Baldwin. Another fairy reader
 Baldwin. Second fairy reader
 Baldwin. Nine choice poems
 Baldwin. American short stories
 Ball. Star-land
 Ballard. Fairy tales from far Japan
 Balmer. A wild goose chase
 Balmer. Ruth of the U. S. A.
 Balzac. Eugenie Grandet
 Bamford. Up and down the brooks
 Bamford. Second year of the Look-a-bout club
 Bancroft. Jane Allen of the sub-team
 Bancroft. Twinkle and Chubbin
 Bancroft. Games
 Bancroft. School gymnastics
 Bangs. Jeanne D' Arc
 Banks. A child of the sun
 Bannerman. The story of little black Mingo
 Bannerman. The story of little black Quasha
 Bannerman. The story of little black Sambo
 Banta. The piper
 Banta. The Brownie primer
 Barber. Wagner opera stories
 Barbour. Weatherby's inning
 Barbour. The secret play
 Barbour. On your mark
 Barbour. Under the Yankee ensign
 Barbour. The half-back
 Barbour. Center-rush Rowland
 Barbour. Left-tackle Thayer

Barbour. Left-end Edwards
Barbour. Fortunes of war
Barbour. Four afloat
Barbour. Tom, Dick and Harriet
Barbour. Keeping his course
Barbour. Danforth plays the game
Barbour. Four in camp
Barbour. Behind the line
Barbour. The spirit of the school
Barbour. Around the end
Barbour. Double play
Barbour. Quarter-back Bates
Barbour. The new boy at Hilltop
Barbour. The arrival of Jimpson
Barbour. Forward pass
Barclay. The rosary
Barclay. The mistress of Shenstone
Barker. The son of Mary Bethel
Barnes. The hero of Erie
Barnes. For king or country
Barnes. A loyal traitor
Barnum. Harper's book of little plays
Barnum. Sharp Eyes: the silver fox
Barr. The bow of orange ribbon
Barr. Thyra Varrick
Barr. The song of a single note
Barr. Christine
Barr. The paper cap
Barr. An Orkney maid
Barr. Tekla
Barr. The lion's whelp
Barr. The triumphs of Eugene Valmont
Barrie. The little minister
Barrie. A Tillyloss scandal
Barrie. A window in Thrums
Barrie. Peter Pan
Barrie. Peter and Wendy
Barrie. Peter Pan in Kensington Gardens
Barrie. My Lady Nicotine
Barstow. Famous pictures
Barstow. Famous sculpture
Barstow. Famous buildings
Barstow. The westward movement
Bartlett. Northward ho!
Bartlett. Animals at home
Barton. Daybreak in Turkey
Barton. Nancy and Nick in the land of Near-by
Bashford. The pilgrims' march
Bass. Stories of animal life
Bassett. The story of porcelain
Bassett. The story of glass
Bassett. The story of lumber
Bassett. The story of sugar
Bassett. The harbor
Bates. Sigurd, our golden collie
Bates. In sunny Spain
Baum. The emerald city of Oz
Baum. The royal book of Oz
Baum. The enchanted island of Yew
Baum. The sea fairies
Baum. The magical monarch of Mo
Baum. American fairy tales

Bayliss. Lolami: the little cliff dweller
Bayliss. Lolami in Tusayan
Baylor. A Georgian bungalow
Baylor. Juan and Juanita
Beach. Rainbow's end
Beach. Winds of chance
Beach. The heart of the sunset
Beach. The barrier
Beach. Going some
Beach. The ne'er-do-well
Beach. An Annapolis youngster
Beale. Profitable poultry keeping
Beard. Handicraft for outdoor boys
Beard. The boy pioneers: Sons of Daniel Boone
Beard. The jolly book of boxcraft
Beard. Handicraft and recreation for girls
Beard. The little folks' handy book
Beattie. Celery culture
Beebe. Jungle peace
Beebe. The edge of the jungle
Beers. From Chaucer to Tennyson
Bellamy. The balance
Bellamy. The wonder child
Bemis & Holz. The patriotic reader
Bemister. Indian legends
Benedict. The Gregory guards
Benezet. The world war and what was behind it
Bennett. Master Skylark
Bennett. The grand Babylon hotel
Bennett. The roll-call
Bennett. The Bible story
Benson. From a college window
Benson. Margery
Benson. Dodo wonders
Benson. An autumn sowing
Bensusan. Morocco
Benton. The fun of cooking
Bentley. The song primer
Berle. The school in the home
Bert. A primer of scientific knowledge
Best. Egypt and her neighbors
Betts & Hall. Better rural schools
Beyer. The American battleship and life in the navy
Bigelow. The children of the nations
Bigham. Stories of Mother Goose village
Bindloss. Ranching for Sylvia
Bindloss. Lister's great adventure
Bindloss. Winston of the prairie
Bindloss. The girl from Keller's
Bindloss. The cattle baron's daughter
Bindloss. Prescott of Saskatchewan
Bindloss. The boy ranchers of Puget Sound
Bird. Six months in the Sandwich Islands
Bird. Historical plays for children
Birge. True food values and their low cost
Birney. Childhood
Bishop. Winged warfare
Bishop. The mermaid's message
Black. The four Macnichols
Blackmore. Lorna Doone
Blanch. The three industrial nations
Blakie. Nests and eggs shown to the children

Blaisdell. Child's book of American history
Blaisdell. Heroic deeds of American sailors
Blaisdell. American history story book
Blaisdell. Hero tales from American history
Blaisdell. Short stories from English history
Blaisdell. Boy Blue and his friends
Blaisdell. Bunny Rabbit's diary
Blaisdell. Twilight town
Blaisdell. Polly and Dolly
Blaisdell. Tommy Tinker's book
Blaisdell. Pretty Polly Flinders
Blaisdell. Cherry tree children
Blake. Graded poetry (bks. 3, 5, 7, 8)
Blanchard. A dear little girl's Thanksgiving holidays
Blanchard. A daughter of freedom
Blanchard. A girl of '76
Blanchan. Birds that hunt and are hunted
Blumenthal. Folk-tales from the Russian
Bolrac. The psychology of the future
Bojer. The great hunger
Bolton. Famous types of womanhood
Bolton. Poor boys who became famous
Bolton. Famous American authors
Bolton. With the makers of Texas
Bond. The American boy's engineering book
Bonehill. With Custer in the Black Hills
Bonner. Daddy's bed-time bird stories
Bonner. Daddy's bed-time fairy stories
Bosher. People like that
Bosher. Mary Cary
Bosher. The man in Lonely Land
Bosher. The house of happiness
Botsford. Joining the colors
Bottoms. The crystal heart
Boulger. Belgium and the Belgians
Bourne. Introductory American history
Bouvet. Tales of an old chatteau
Bower. Chip of the Flying U
Bower. Flying U ranch
Bower. Flying U's last stand
Bower. Starr of the desert
Bower. Cabin fever
Bower. Jean of the Lazy A
Bower. The lookout man
Bower. The lure of the dim trails
Bower. Good Indian
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Williamson. The lightning conductor
Williamson. Set in silver
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Williston. Japanese fairy tales (two series)
Willsie. Still Jim
Willsie. The forbidden trail
Willsie. The enchanted canyon
Wilson. The Russian story book
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Wilson. The boss of little Arcady
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Wilson. Indian hero tales
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Wilson. Picture study in elementary schools (pupil's handbook)
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Winslow. Distant countries
Winslow. Our American neighbors
Winslow. Europe
Winston. Slovenly Peter
Winter. Guatemala and her people of today
Winter. Old friends
Winterburn. Novel ways of entertaining
Wireman. Pretty Polly Flinders
Wise. Diomed
Wister. The Virginian
Wodehouse. Their mutual child
Wolcott. The book of games and parties
Woll. Productive feeding of farm animals
Wood. Animals: their relation and use to man
Wood. Prevocational and industrial arts
Wood. Leonard Wood
Wood. The boy's book of battles
Wood-Allen. Teaching truth
Woodberry. Nathaniel Hawthorne
Woolley. Handbook of composition
Woolley. Faith Palmer in Washington
Woolman. Textiles
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Wright. The uncrowned king
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Wright. The shepherd of the hills
Wright. The winning of Barbara Worth
Wright. When a man's a man
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Wright. The Dream-Fox story book
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Wright. Jumping Joan
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Yard. The top of the continent
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Yonge. Little Lucy's wonderful globe
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Zangwill. Children of the ghetto
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Zollinger. A boy's ride
Zollinger. The widow O'Callaghan's boys

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2,469 Elma	Grays Harbor	Miss Minnie Wittenborg
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STATE OF WASHINGTON
DEPARTMENT OF STATE

FIFTH BIENNIAL REPORT
ELECTION DIVISION
1922



J. GRANT HINKLE
Secretary of State

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FRANK M. LAMBORN PUBLIC PRINTER
1922

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LETTER OF TRANSMITTAL.

**State of Washington,
Office of the Secretary of State,
Election Division.**

Olympia, Wash., December 31, 1922.

Honorable Louis F. Hart, Governor.

Sir: I have the honor to submit herewith to you, and through you to the Honorable State Legislature, a report of the Election Division of this Department for the biennial period ending December 31, 1922.

Respectfully submitted,

J. GRANT HINKLE,
Secretar yof State.

ABSTRACT OF VOTES
POLLED IN THE
STATE OF WASHINGTON

AT THE
PRIMARY ELECTION

HELD
SEPTEMBER 12, 1922

FOR
United States Senator, Representatives in Congress,
Supreme Court Judges and State Senators
Whose Districts Comprise More
Than One County.

COMPILED BY
CHAS. A. FOSTER
Supt. Election Division

PUBLISHED BY
J. GRANT HINKLE
SECRETARY OF STATE

OFFICIAL RETURNS FOR PRIMARY ELECTION

SEPTEMBER 12, 1922.

The following is a summary of the official returns of the state on the national, district and judicial officers voted for at the primary election held the second Tuesday in September, being the twelfth day of September, nineteen twenty-two, the summary including only the regularly filed candidates:

UNITED STATES SENATOR.

Miles Poindexter (Republican).....	84,695
Austin E. Griffiths (Republican).....	23,257
Mrs. Frances C. Axtell (Republican).....	23,555
George H. Stevenson (Republican).....	6,637
Geo. B. Lamping (Republican).....	56,189
Lee Tittle (Republican).....	2,419
C. C. Dill (Democrat).....	10,528
James Cleveland Longstreet (Democrat).....	2,633
Lyman Seelye (Democrat).....	1,830
James A. Duncan (Farmer-Labor).....	6,817

REPRESENTATIVES IN CONGRESS.

FIRST CONGRESSIONAL DISTRICT.

Philip Tindall (Republican).....	11,375
John F. Miller (Republican).....	14,373
H. Alvin Moore (Republican).....	2,518
James W. Bryan (Republican).....	5,276
Thomas Jefferson Casey (Republican).....	2,283
Edgar C. Snyder (Democrat).....	1,380
Fred N. Nelson (Farmer-Labor).....	1,570

SECOND CONGRESSIONAL DISTRICT.

Lindley H. Hadley (Republican).....	17,392
Nelson J. Craigue (Republican).....	8,952
Chas. A. Turner (Republican).....	9,737
Minerva E. Troy (Democrat).....	878
Fred A. Clise (Democrat).....	952
P. B. Tyler (Farmer-Labor).....	1,961

THIRD CONGRESSIONAL DISTRICT.

O. M. Nelson (Republican).....	9,569
Albert Johnson (Republican).....	36,180
J. M. Phillips (Farmer-Labor).....	2,012

FOURTH CONGRESSIONAL DISTRICT.

John W. Summers (Republican).....	26,396
Charles R. Hill (Democrat).....	3,083
Ellihu Bowles (Farmer-Labor).....	343

FIFTH CONGRESSIONAL DISTRICT.

J. Stanley Webster (Republican).....	23,498
Sam B. Hill (Democrat).....	3,462
Fred Schade (Democrat).....	1,510
Harry J. Vaughan (Farmer-Labor).....	472

JOINT STATE SENATORIAL DISTRICTS.**STATE SENATOR, SECOND DISTRICT.**

W. Lon Johnson (Republican).....	2,742
Robert Horton (Democrat).....	583

STATE SENATOR, SIXTEENTH DISTRICT.

John C. Crawford (Republican).....	1,254
John A. Miller (Republican).....	1,356
Geo. F. Christensen (Democrat).....	176

STATE SENATOR, NINETEENTH DISTRICT.

P. L. Sinclair (Republican).....	2,219
John W. Kleeb (Republican).....	1,734

STATE SENATOR, TWENTY-FOURTH DISTRICT.

William Bishop (Republican).....	2,680
E. E. Fisher (Republican).....	2,092
Joe L. Keeler (Democrat).....	148

JUDICIARY TICKET.**SUPREME COURT JUDGES.****Six Year Term (Three to be elected.)**

Mark A. Fullerton.....	101,088
Kenneth Mackintosh.....	108,624
Emmett N. Parker.....	95,860
W. D. Lane.....	91,338
Bruce Blake.....	93,420

Two Year Term (One to be elected.)

Chester N. Hovey.....	69,050
William H. Pemberton.....	95,612

REPUBLICAN TICKET.

COUNTIES		Total Number of Votes Cast In Each County.	UNITED STATES SENATOR					
			Milse Polindexter	Austin E. Griffiths	Mrs. Frances C. Axtell	George H. Stevenson	Geo. B. Lamping	Lee Tittle
1	Adams.....	1,254	706	116	181	38	99	8
2	Asotin.....	1,270	555	50	153	70	40	15
3	Benton.....	2,388	974	236	288	65	539	39
4	Chelan.....	4,088	1,820	246	389	96	970	31
5	Clallam.....	2,788	915	243	345	75	897	19
6	Clarke.....	7,434	2,828	783	1,273	706	394	86
7	Columbia.....	1,224	635	105	169	45	32	14
8	Cowlitz.....	2,946	942	52	486	139	422	65
9	Douglas.....	695	391	52	88	16	76	8
10	Ferry.....	303	155	30	60	8	14	4
11	Franklin.....	1,190	388	69	415	18	156	3
12	Garfield.....	821	532	50	71	22	38	5
13	Grant.....	1,342	571	190	115	30	208	11
14	Grays Harbor.....	6,701	2,867	735	555	150	1,790	53
15	Island.....	1,009	424	253	238	28	401	12
16	Jefferson.....	1,497	468	113	152	31	561	12
17	King.....	50,208	17,288	6,094	2,387	750	20,473	299
18	Kitsap.....	6,089	2,500	709	385	97	2,043	26
19	Kittitas.....	3,278	1,078	337	273	86	1,223	25
20	Klickitat.....	2,299	952	265	408	153	96	40
21	Lewis.....	5,799	2,337	517	705	234	1,335	70
22	Lincoln.....	2,344	1,295	239	251	63	152	23
23	Mason.....	861	348	68	120	28	297	9
24	Okanogan.....	1,643	865	145	191	44	155	15
25	Pacific.....	3,326	1,251	163	263	129	1,115	35
26	Pend Oreille.....	1,072	512	113	132	36	75	27
27	Pierce.....	23,797	9,196	1,871	2,885	1,046	6,241	306
28	San Juan.....	1,186	378	117	229	26	282	5
29	Skagit.....	6,349	1,704	643	833	207	2,535	61
30	Skamania.....	643	196	68	96	113	26	5
31	Snohomish.....	12,030	3,496	1,079	1,539	348	4,819	96
32	Spokane.....	20,929	10,882	2,984	2,607	437	2,781	135
33	Stevens.....	2,843	1,504	247	484	86	200	35
34	Thurston.....	4,590	1,669	400	571	158	1,220	40
35	Wahkiakum.....	*	375	122	89	41	77	15
36	Walla Walla.....	6,112	2,214	1,089	671	215	515	30
37	Whatecom.....	6,808	2,684	393	2,009	155	1,108	100
38	Whitman.....	3,283	1,890	230	450	88	378	15
39	Yakima.....	11,343	4,808	1,009	1,005	507	2,386	622
Totals.....		214,488	84,695	23,257	23,555	6,637	56,189	2,419

* Not given on returns from county.

REPUBLICAN TICKET—Continued.

COUNTIES		REPRESENTATIVES IN CONGRESS						
		1st District				2nd District		
		Philip Tindall	John F. Miller	H. Alvin Moore	James W. Bryan	Thomas Jefferson Oasey	Lindley H. Hadley	Nelson J. Craigue Chas. A. Turner
1	Adams.....	.....	.....	.....	.....	.....	.....	.....
2	Asotin.....	.....	.....	.....	.....	.....	.....	.....
3	Benton.....	.....	.....	.....	.....	.....	.....	.....
4	Chelan.....	.....	.....	.....	.....	.....	.....	.....
5	Challam.....	.....	.....	.....	.....	.....	1,216	275 712
6	Clarke.....	.....	.....	.....	.....	.....	.....	.....
7	Columbia.....	.....	.....	.....	.....	.....	.....	.....
8	Cowlitz.....	.....	.....	.....	.....	.....	.....	.....
9	Douglas.....	.....	.....	.....	.....	.....	.....	.....
10	Ferry.....	.....	.....	.....	.....	.....	.....	.....
11	Franklin.....	.....	.....	.....	.....	.....	.....	.....
12	Garfield.....	.....	.....	.....	.....	.....	.....	.....
13	Grant.....	.....	.....	.....	.....	.....	.....	.....
14	Grays Harbor.....	.....	.....	.....	.....	.....	.....	.....
15	Island.....	.....	.....	.....	.....	.....	605	387 309
16	Jefferson.....	.....	.....	.....	.....	.....	725	81 425
17	King.....	10,484	12,100	2,330	3,601	2,007	4,246	1,382 3,245
18	Kitsap.....	880	2,264	188	1,675	186	.....	.....
19	Kittitas.....	.....	.....	.....	.....	.....	.....	.....
20	Klickitat.....	.....	.....	.....	.....	.....	.....	.....
21	Lewis.....	.....	.....	.....	.....	.....	.....	.....
22	Lincoln.....	.....	.....	.....	.....	.....	.....	.....
23	Mason.....	.....	.....	.....	.....	.....	.....	.....
24	Okanogan.....	.....	.....	.....	.....	.....	.....	.....
25	Pacific.....	.....	.....	.....	.....	.....	.....	.....
26	Pend Oreille.....	.....	.....	.....	.....	.....	.....	.....
27	Pierce.....	.....	.....	.....	.....	.....	.....	.....
28	San Juan.....	.....	.....	.....	.....	.....	711	42 147
29	Skagit.....	.....	.....	.....	.....	.....	3,265	772 1,273
30	Skamania.....	.....	.....	.....	.....	.....	.....	.....
31	Snohomish.....	.....	.....	.....	.....	.....	2,758	5,240 2,882
32	Spokane.....	.....	.....	.....	.....	.....	.....	.....
33	Stevens.....	.....	.....	.....	.....	.....	.....	.....
34	Thurston.....	.....	.....	.....	.....	.....	.....	.....
35	Wahkiakum.....	.....	.....	.....	.....	.....	.....	.....
36	Walla Walla.....	.....	.....	.....	.....	.....	.....	.....
37	Whatcom.....	.....	.....	.....	.....	.....	3,866	773 744
38	Whitman.....	.....	.....	.....	.....	.....	.....	.....
39	Yakima.....	.....	.....	.....	.....	.....	.....	.....
Totals.....		11,375	14,373	2,518	5,276	2,283	17,392	8,062 9,737

REPUBLICAN TICKET—Continued.

COUNTIES		REPRESENTATIVES IN CONGRESS			
		3rd District		4th Dist.	5th Dist.
		O. M. Nelson	Albert Johnson	John W. Summers	J. Stanley Webster
1	Adams.....			867	.....
2	Asotin.....			749	.....
3	Benton.....			1,790	.....
4	Chelan.....				2,780
5	Clallam.....				.....
6	Clarke.....	1,355	4,457		.....
7	Columbia.....			820	.....
8	Cowlitz.....	567	1,888		.....
9	Douglas.....				478
10	Ferry.....				225
11	Franklin.....			784	.....
12	Garfield.....			621	.....
13	Grant.....			896	.....
14	Grays Harbor.....	1,550	4,547		.....
15	Inland.....				.....
16	Jefferson.....				.....
17	King.....				.....
18	Kitsap.....				.....
19	Kittitas.....			2,462	.....
20	Klickitat.....			1,687	.....
21	Lewis.....	989	3,969		.....
22	Lincoln.....				1,567
23	Mason.....	138	671		.....
24	Okanogan.....				1,161
25	Pacific.....	559	2,418		.....
26	Pend Oreille.....				675
27	Pierce.....	3,504	14,130		.....
28	San Juan.....				.....
29	Skagit.....				.....
30	Skamania.....	101	392		.....
31	Snohomish.....				.....
32	Spokane.....				14,557
33	Stevens.....				2,046
34	Thurston.....	664	3,137		.....
35	Wahkiakum.....	142	571		.....
36	Walla Walla.....			4,368	.....
37	Whateom.....				.....
38	Whitman.....			2,471	.....
39	Yakima.....			8,881	.....
Totals.....		9,569	36,180	26,396	23,498

REPUBLICAN TICKET—Continued.

		JOINT STATE SENATOR						
		2nd Dist.	16th District	19th District	24th District			
COUNTIES		W. Lon Johnson	John C. Crawford	John A. Miller	P. L. Sinclair	John W. Kleeb	E. F. Fisher	William Bishop
1	Adams.....	.....	.....	.....	.....	.....	.....	.....
2	Asotin.....	.....	.....	.....	.....	.....	.....	.....
3	Benton.....	.....	.....	.....	.....	.....	.....	.....
4	Chelan.....	.....	.....	.....	.....	.....	.....	.....
5	Clallam.....	.....	.....	.....	.....	.....	1,073	1,430
6	Clarke.....	.....	.....	.....	.....	.....	.....	.....
7	Columbia.....	.....	.....	.....	.....	.....	.....	.....
8	Cowlitz.....	.....	.....	.....	.....	.....	.....	.....
9	Douglas.....	.....	.....	.....	.....	.....	.....	.....
10	Ferry.....	.....	.....	.....	.....	.....	.....	.....
11	Franklin.....	.....	.....	.....	.....	.....	.....	.....
12	Garfield.....	.....	.....	.....	.....	.....	.....	.....
13	Grant.....	.....	.....	.....	.....	.....	.....	.....
14	Grays Harbor.....	.....	.....	.....	.....	.....	.....	.....
15	Island.....	.....	.....	.....	.....	.....	.....	.....
16	Jefferson.....	.....	.....	.....	.....	.....	512	838
17	King.....	.....	.....	.....	.....	.....	.....	.....
18	Kitsap.....	.....	.....	.....	.....	.....	.....	.....
19	Kittitas.....	.....	.....	.....	.....	.....	.....	.....
20	Klickitat.....	.....	953	1,145	.....	.....	.....	.....
21	Lewis.....	.....	.....	.....	.....	.....	.....	.....
22	Lincoln.....	.....	.....	.....	.....	.....	.....	.....
23	Mason.....	.....	.....	.....	.....	.....	.....	.....
24	Okanogan.....	.....	.....	.....	.....	.....	.....	.....
25	Pacific.....	.....	.....	.....	1,867	1,317	.....	.....
26	Pend Oreille.....	682	.....	.....	.....	.....	.....	.....
27	Pierce.....	.....	.....	.....	.....	.....	.....	.....
28	San Juan.....	.....	.....	.....	.....	.....	507	412
29	Skagit.....	.....	.....	.....	.....	.....	.....	.....
30	Skamania.....	.....	301	211	.....	.....	.....	.....
31	Snohomish.....	.....	.....	.....	.....	.....	.....	.....
32	Spokane.....	.....	.....	.....	.....	.....	.....	.....
33	Stevens.....	2,000	.....	.....	.....	.....	.....	.....
34	Thurston.....	.....	.....	.....	.....	.....	.....	.....
35	Wahkiakum.....	.....	.....	.....	352	417	.....	.....
36	Walla Walla.....	.....	.....	.....	.....	.....	.....	.....
37	Whatecom.....	.....	.....	.....	.....	.....	.....	.....
38	Whitman.....	.....	.....	.....	.....	.....	.....	.....
39	Yakima.....	.....	.....	.....	.....	.....	.....	.....
Totals.....		2,742	1,254	1,356	2,219	1,734	2,002	2,690

DEMOCRATIC TICKET.

COUNTIES		Total Number of Votes Cast in Each County	UNITED STATES SENATOR		
			C. C. Dill	James Cleveland Longstreet	Lynan Seelye
1 Adams.....	132	90	11	8	
2 Asotin.....	102	40	22	5	
3 Benton.....	317	157	33	17	
4 Chelan.....	302	203	25	20	
5 Clallam.....	100	65	10	6	
6 Clarke.....	223	84	30	27	
7 Columbia.....	432	192	59	36	
8 Cowlitz.....	33	18	5	3	
9 Douglas.....	645	501	33	29	
10 Ferry.....	965	551	33	18	
11 Franklin.....	903	342	53	41	
12 Garfield.....	122	60	19	8	
13 Grant.....	360	269	24	17	
14 Grays Harbor.....	530	143	104	80	
15 Island.....	.....	16	5	1	
16 Jefferson.....	48	23	8	5	
17 King.....	3,065	1,435	575	439	
18 Kitsap.....	138	62	27	14	
19 Kittitas.....	557	232	84	73	
20 Klickitat.....	54	21	10	9	
21 Lewis.....	526	229	111	66	
22 Lincoln.....	801	542	70	48	
23 Mason.....	119	61	18	8	
24 Okanogan.....	498	417	39	23	
25 Pacific.....	219	58	33	13	
26 Pend Oreille.....	420	330	10	12	
27 Pierce.....	984	368	326	125	
28 San Juan.....	.....	21	2	1	
29 Skagit.....	254	102	53	52	
30 Skamania.....	175	54	22	14	
31 Snohomish.....	707	295	123	122	
32 Spokane.....	2,221	1,641	194	113	
33 Stevens.....	670	500	54	29	
34 Thurston.....	188	81	36	31	
35 Wahkiakum.....	.....	5	.....	.....
36 Walla Walla.....	.....	335	129	77	
37 Whatcom.....	435	176	67	115	
38 Whitman.....	789	515	89	54	
39 Yakima.....	543	294	82	71	
Totals.....	.....	10,528	2,683	1,830	

NOTE—Where no figures are given for total vote cast they were not shown on the returns from the county.

DEMOCRATIC TICKET—Continued.

		REPRESENTATIVES IN CONGRESS				JOINT STATE SENATOR				
		1st Dist.	2nd Dist.	4th Dist.	5th Dist.	2nd Dist.	10th Dist.	24th Dist.		
COUNTIES		Edgar O. Snyder	Minerva E. Troy	Fred A. Olise	Charles R. Hill	Sam B. Hill	Fred Schade	Robert Horton	Geo. F. Christensen	Joe L. Keeler
1	Adams.....	...	...	...	95	...	...	...	...	...
2	Asotin.....	...	...	...	53	...	...	...	...	...
3	Benton.....	...	...	...	151	...	...	...	...	...
4	Chelan.....	...	...	...	...	197	34	...	...	...
5	Clallam.....	...	58	23	...	...	...	...	...	83
6	Clarke.....	...	...	...	...	...	...	...	...	...
7	Columbia.....	...	...	...	261	...	...	...	...	...
8	Cowlitz.....	...	...	...	...	...	...	...	...	...
9	Douglas.....	...	...	...	...	524	39	...	...	...
10	Ferry.....	...	...	...	...	369	135	...	...	...
11	Franklin.....	...	...	...	352	...	...	...	...	...
12	Garfield.....	...	...	...	76	...	...	...	...	...
13	Grant.....	...	...	...	259	...	...	...	...	...
14	Grays Harbor.....	...	...	...	...	...	...	...	...	...
15	Island.....	...	14	5	...	...	...	...	...	...
16	Jefferson.....	...	26	15	...	...	...	...	...	43
17	King.....	1,298	310	332	...	...	...	...	...	...
18	Kitsap.....	82	...	...	...	...	...	...	...	...
19	Kittitas.....	...	...	...	324	...	...	...	...	...
20	Klickitat.....	...	...	...	38	...	...	...	40	...
21	Lewis.....	...	...	...	...	...	...	...	...	...
22	Lincoln.....	...	...	...	...	394	227	...	...	...
23	Mason.....	...	...	...	...	...	...	...	...	...
24	Okanogan.....	...	...	...	...	351	78	...	...	...
25	Pacific.....	...	...	...	...	...	...	...	...	...
26	Pend Oreille.....	...	...	...	...	156	134	221	...	...
27	Pierce.....	...	...	...	...	...	...	...	...	...
28	San Juan.....	...	15	8	...	...	...	...	...	13
29	Skagit.....	...	66	142	...	...	...	...	...	...
30	Skamania.....	...	...	...	...	...	...	...	136	...
31	Snohomish.....	...	232	275	...	...	...	...	...	...
32	Spokane.....	...	...	...	...	1,115	687	...	...	...
33	Stevens.....	...	...	...	...	346	176	362	...	...
34	Thurston.....	...	...	...	...	...	...	...	...	...
35	Wahkiakum.....	...	...	...	...	...	...	...	...	...
36	Walla Walla.....	...	...	...	530	...	...	...	...	...
37	Whatecom.....	...	158	152	...	...	...	...	...	...
38	Whitman.....	...	...	...	589	...	...	...	...	...
39	Yakima.....	...	...	...	405	...	...	...	...	...
Totals.....		1,380	878	952	3,098	3,402	1,510	583	176	148

FARMER-LABOR TICKET.

COUNTIES	Total Number of Votes Cast in Each County.	U. S. Senate	REPRESENTATIVES IN CONGRESS				
		James A. Duncan	1st Dist. Fred N. Nelson	2nd Dist. P. B. Tyler	3rd Dist. J. M. Phillips	4th Dist. Elihu Bowles	5th Dist. Harry J. Vaughan
1 Adams.....	7	6	.....	.....	.....	5	...
2 Asotin.....	2	2	.....	.....	.....	2	...
3 Benton.....	113	94	.....	.....	.....	98	...
4 Obelan.....	21	17	.....	.....	.....	...	13
5 Challam.....	160	138	.....	113	.....	.....	...
6 Clarke.....	25	20	.....	.....	19	.....	...
7 Columbia.....	.....	.....	.....	.....	.....	.....	...
8 Cowlitz.....	7	4	.....	.....	4	.....	...
9 Douglas.....	6	6	.....	.....	.....	.....	6
10 Ferry.....	37	33	.....	.....	.....	.....	31
11 Franklin.....	27	24	.....	.....	.....	20	...
12 Garfield.....	2	2	.....	.....	.....	2	...
13 Grant.....	3	2	.....	.....	.....	2	...
14 Grays Harbor.....	175	145	.....	.....	151	.....	...
15 Island.....	.....	16	.....	17	.....	.....	...
16 Jefferson.....	81	29	.....	28	.....	.....	...
17 King.....	2,467	2,273	1,253	765	.....	.....	...
18 Kitsap.....	354	319	317	.....	.....	.....	...
19 Kittitas.....	44	37	.....	.....	.....	29	...
20 Klickitat.....	17	14	.....	.....	.....	14	...
21 Lewis.....	347	296	.....	.....	291	.....	...
22 Lincoln.....	8	7	.....	.....	.....	.....	7
23 Mason.....	39	34	.....	.....	38	.....	...
24 Okanogan.....	24	23	.....	.....	.....	.....	23
25 Pacific.....	10	9	.....	.....	8	.....	...
26 Pend Oreille.....	61	47	.....	.....	.....	.....	46
27 Pierce.....	1,664	1,519	.....	.....	1,407	.....	...
28 San Juan.....	.....	1	.....	.....	.....	.....	...
29 Skagit.....	300	268	.....	245	.....	.....	...
30 Skamania.....	.....	.....	.....	.....	.....	.....	...
31 Snohomish.....	602	570	.....	557	.....	.....	...
32 Spokane.....	304	242	.....	.....	.....	.....	250
33 Stevens.....	139	101	.....	.....	.....	.....	96
34 Thurston.....	113	108	.....	.....	97	.....	...
35 Wahkiakum.....	.....	2	.....	.....	2	.....	...
36 Walla Walla.....	.....	8	.....	.....	.....	7	...
37 Whatcom.....	235	241	.....	236	.....	.....	...
38 Whitman.....	23	24	.....	.....	.....	22	...
39 Yakima.....	166	139	.....	.....	.....	142	...
Totals.....	.....	6,817	1,570	1,961	2,012	343	472

NOTE—Where no figures are given for total vote cast they were not shown on the returns from the county.

JUDICIAL TICKET.

COUNTIES	Total Number of Votes Cast in Each County	JUDGES OF SUPREME COURT						
		Six-Year Term					Two-Year Term	
		Mark A. Fullerton	Kenneth Mackintosh	Emmett N. Parker	W. D. Lane	Bruce Blake	Chester R. Hovey	William H. Pemberton
1 Adams.....	1,337	609	632	601	574	725	440	654
2 Asotin.....	1,229	430	687	464	326	323	330	322
3 Benton.....	2,795	1,244	1,324	1,248	1,110	1,061	939	1,259
4 Chelan.....	4,043	1,657	2,029	1,786	1,734	1,619	1,349	1,625
5 Walla.....	2,745	1,289	1,560	1,205	1,189	1,047	838	1,372
6 Clarke.....	7,287	3,030	2,866	3,171	3,133	3,173	2,287	3,157
7 Columbia.....	1,498	799	790	713	564	575	537	591
8 Cowlitz.....	2,818	1,134	1,088	1,147	1,428	1,153	762	1,514
9 Douglas.....	1,294	506	674	609	600	550	445	573
10 Ferry.....	950	421	450	426	386	540	292	472
11 Franklin.....	1,699	702	713	702	807	916	530	418
12 Garfield.....	926	529	553	490	270	307	430	321
13 Grant.....	1,651	690	830	691	696	788	540	719
14 Grays Harbor.....	7,053	3,573	3,863	3,520	2,824	2,522	2,665	2,829
15 Island.....	1,609	649	606	578	802	703	394	380
16 Jefferson.....	1,372	698	712	617	537	539	429	674
17 King.....	55,870	17,989	21,691	15,584	19,160	15,297	11,637	17,109
18 Kittap.....	2,372	2,880	1,977	2,563	2,366	1,427	2,766	2,766
19 Kittitas.....	3,794	1,684	1,799	1,672	1,906	1,598	2,146	1,217
20 Klickitat.....	2,298	1,091	1,168	1,102	929	874	678	1,014
21 Lewis.....	6,440	3,244	3,259	3,226	2,919	2,639	2,318	2,873
22 Lincoln.....	3,026	1,486	1,685	1,414	1,084	1,067	1,065	1,343
23 Mason.....	1,114	621	701	545	473	389	404	511
24 Okanogan.....	2,137	1,048	1,154	965	942	925	664	1,129
25 Pacific.....	3,309	1,597	1,729	1,611	1,216	1,080	1,154	1,423
26 Pend Oreille.....	1,485	569	681	568	534	794	515	645
27 Pierce.....	26,437	10,630	10,137	12,026	9,476	8,421	7,394	9,277
28 San Juan.....	543	602	478	437	418	390	363	683
29 Skagit.....	6,286	3,128	3,262	2,855	2,666	2,444	1,815	3,224
30 Skamania.....	790	325	308	304	267	281	220	343
31 Snohomish.....	13,302	6,163	6,981	5,903	6,580	5,566	4,105	6,246
32 Spokane.....	23,316	11,562	11,985	9,959	9,252	17,554	7,151	12,659
33 Stevens.....	3,541	1,597	1,760	1,491	1,050	1,995	1,183	1,609
34 Thurston.....	4,781	3,230	2,941	2,900	1,564	1,442	2,029	1,888
35 Wahkiakum.....	361	410	343	336	287	259	407	407
36 Walla Walla.....	3,062	2,944	2,830	2,362	2,352	1,901	2,362	2,362
37 Whatcom.....	7,577	2,810	2,992	2,681	2,847	2,336	2,512	2,362
38 Whitman.....	4,044	2,545	2,332	1,920	1,853	2,080	1,464	1,744
39 Yakima.....	11,343	5,199	5,736	5,293	4,562	4,055	3,549	4,892
Totals.....		101,088	108,624	95,880	91,338	98,420	69,050	95,612

NOTE—Where no figures are given for total vote cast they were not shown on the returns from the county.

ABSTRACT OF VOTES
POLLED IN THE
STATE OF WASHINGTON
AT THE
GENERAL ELECTION
HELD
NOVEMBER 7, 1922

FOR
Initiative and Referendum Measures, Constitutional
Amendments, United States Senator, Representa-
tives in Congress, Supreme Court Judges,
State Senators whose districts com-
prise more than one county and
State Representatives

COMPILED BY
CHAS. A. FOSTER
SUPT. ELECTION DIVISION

PUBLISHED BY
J. GRANT HINKLE
SECRETARY OF STATE

INITIATIVE MEASURES.

COUNTIES	Total Vote	INITIATIVE NO. 40		INITIATIVE NO. 46	
		For	Against	For	Against
1 Adams.....	1,900	1,082	568	177	1,449
2 Asotin.....	2,120	1,112	555	351	1,244
3 Benton.....	4,289	3,018	885	897	2,542
4 Chelan.....	4,778	2,153	1,791	1,613	2,026
5 Chlallam.....	3,462	2,222	724	1,302	1,842
6 Clarke.....	8,729	4,896	2,397	3,007	3,981
7 Columbia.....	2,086	1,165	529	256	1,254
8 Cowlitz.....	4,409	2,487	968	1,500	1,819
9 Douglas.....	2,309	1,152	857	282	1,084
10 Ferry.....	1,454	982	278	298	788
11 Franklin.....	2,075	1,391	424	372	1,348
12 Garfield.....	1,414	667	459	94	975
13 Grant.....	2,073	1,229	563	326	1,375
14 Grays Harbor.....	9,064	5,082	2,326	3,432	3,329
15 Island.....	1,793	1,166	358	693	746
16 Jefferson.....	1,767	1,046	407	443	875
17 King.....	75,637	43,596	10,413	27,267	29,691
18 Kitsap.....	7,224	4,991	964	3,898	1,670
19 Kittitas.....	4,292	2,664	1,060	1,478	2,004
20 Klickitat.....	2,704	1,455	800	368	1,762
21 Lewis.....	8,908	5,738	2,055	1,957	5,454
22 Lincoln.....	4,275	2,362	1,374	461	3,104
23 Mason.....	1,714	1,294	248	450	921
24 Okanogan.....	3,991	1,873	1,416	1,079	2,009
25 Pacific.....	3,615	2,028	962	1,318	1,464
26 Pend Oreille.....	1,964	1,081	527	335	1,076
27 Pierce.....	32,343	22,671	4,570	15,771	11,898
28 San Juan.....	1,230	776	279	326	625
29 Skagit.....	8,748	6,112	1,415	2,356	4,599
30 Skamania.....	936	577	191	167	480
31 Snohomish.....	16,258	10,632	3,317	6,856	6,371
32 Spokane.....	34,899	22,476	8,635	8,917	21,796
33 Stevens.....	5,155	3,881	1,213	1,085	3,227
34 Thurston.....	6,508	4,296	1,389	2,138	3,215
35 Wahkiakum.....	844	487	170	261	297
36 Walla Walla.....	7,868	4,300	2,116	999	4,849
37 Whatcom.....	11,421	7,530	1,927	2,878	5,978
38 Whitman.....	7,934	4,534	2,412	1,051	5,658
39 Yakima.....	11,323	6,713	2,096	2,716	6,048
Totals.....	313,488	193,356	63,494	99,150	150,114

REFERENDUM MEASURES.

COUNTIES		REFERENDUM NO. 12		REFERENDUM NO. 13		REFERENDUM NO. 14		REFERENDUM NO. 15	
		For	Against	For	Against	For	Against	For	Against
1	Adams.....	300	1,089	560	983	423	957	365	894
2	Asotin.....	310	919	879	682	486	761	317	738
3	Benton.....	797	2,228	1,251	2,164	727	2,406	608	2,080
4	Chelan.....	1,322	1,915	1,420	2,559	1,133	2,124	1,108	1,661
5	Clallam.....	982	1,227	1,513	1,411	704	1,754	678	1,348
6	Clarke.....	2,196	3,552	2,637	4,114	1,905	4,214	1,666	3,670
7	Columbia.....	269	1,025	491	968	316	976	251	886
8	Cowlitz.....	1,063	1,228	1,201	1,562	806	1,642	596	1,360
9	Douglas.....	452	1,162	578	1,300	379	1,227	308	1,025
10	Ferry.....	237	693	430	568	201	728	215	574
11	Franklin.....	370	1,156	774	902	361	1,120	344	959
12	Garfield.....	230	693	390	370	213	708	142	671
13	Grant.....	368	1,136	645	1,006	423	1,096	364	979
14	Grays Harbor.....	2,179	3,586	3,015	4,282	1,977	4,228	1,823	3,306
15	Island.....	267	943	519	853	340	989	290	821
16	Jefferson.....	426	699	506	787	337	861	336	705
17	King.....	14,692	34,665	21,434	38,783	13,708	39,000	13,046	32,735
18	Kitsap.....	1,545	3,069	2,306	3,065	1,180	3,728	1,160	3,176
19	Kittitas.....	1,046	1,969	1,449	2,076	1,019	2,153	943	1,846
20	Klickitat.....	448	1,441	649	1,404	494	1,374	422	1,309
21	Lewis.....	2,229	4,161	3,099	4,169	1,901	4,616	1,686	4,069
22	Lincoln.....	706	2,454	1,203	2,329	948	2,220	734	2,123
23	Mason.....	511	690	519	864	424	846	430	664
24	Okanogan.....	825	1,857	1,196	1,985	787	1,890	721	1,549
25	Pacific.....	888	1,479	1,001	1,746	877	1,604	832	1,335
26	Pend Oreille.....	281	965	582	843	429	864	381	746
27	Pierce.....	6,510	18,277	10,449	15,618	6,171	17,474	6,289	15,169
28	San Juan.....	232	587	323	633	305	546	258	461
29	Skagit.....	1,347	5,019	2,570	4,485	1,494	4,984	1,329	4,301
30	Skamania.....	126	463	254	402	134	460	127	385
31	Snohomish.....	3,846	7,799	5,994	7,312	3,248	8,586	3,305	6,958
32	Spokane.....	7,300	21,201	12,075	19,249	6,596	21,674	6,787	18,853
33	Stevens.....	922	2,892	1,641	2,639	960	2,868	915	2,462
34	Thurston.....	2,090	2,538	2,490	2,918	1,514	3,207	1,492	2,662
35	Wahkiakum.....	153	272	248	261	127	336	102	268
36	Walla Walla.....	957	4,225	1,749	4,436	1,099	4,440	979	4,019
37	Whatecom.....	2,323	5,970	2,952	6,163	2,411	5,614	2,206	4,913
38	Whitman.....	1,289	4,601	2,545	4,165	1,411	4,471	1,245	4,067
39	Yakima.....	2,637	5,072	3,347	5,768	2,605	5,363	2,452	4,542
Totals.....		64,800	154,906	96,874	156,113	60,593	164,904	57,324	140,299

CONSTITUTIONAL AMENDMENTS.

COUNTIES		AMENDMENT ARTICLE I		AMENDMENT ARTICLE VIII		AMENDMENT ARTICLE II	
		For	Against	For	Against	For	Against
1 Adams.....	755	591	488	781	216	1,189	
2 Asotin.....	691	545	491	571	181	1,213	
3 Benton.....	1,792	1,118	1,189	1,328	524	2,538	
4 Chelan.....	2,422	737	1,708	916	776	2,477	
5 Chlallam.....	1,498	682	1,242	608	527	1,711	
6 Clarke.....	3,568	1,996	2,753	2,074	780	5,244	
7 Columbia.....	616	588	352	720	84	1,196	
8 Cowlitz.....	1,399	814	970	833	374	1,993	
9 Douglas.....	963	606	589	766	260	1,363	
10 Ferry.....	491	374	356	397	163	744	
11 Franklin.....	772	642	612	659	463	1,006	
12 Garfield.....	377	496	272	530	97	848	
13 Grant.....	877	556	591	687	301	1,206	
14 Grays Harbor.....	3,661	2,045	2,898	1,975	1,619	4,397	
15 Island.....	795	349	526	432	258	967	
16 Jefferson.....	700	361	576	383	354	818	
17 King.....	24,111	20,480	20,216	19,615	15,256	30,956	
18 Kitsap.....	2,384	1,890	2,090	1,744	1,429	3,160	
19 Kittitas.....	1,710	1,220	1,457	1,217	951	2,125	
20 Klickitat.....	962	825	629	964	186	1,713	
21 Lewis.....	3,143	2,948	2,233	3,218	816	5,671	
22 Lincoln.....	1,645	1,371	1,028	1,690	379	2,817	
23 Mason.....	752	400	627	371	329	890	
24 Okanogan.....	1,652	915	1,178	1,082	536	2,162	
25 Pacific.....	1,332	962	1,066	982	742	1,645	
26 Pend Oreille.....	733	486	580	544	251	1,014	
27 Pierce.....	13,306	8,588	11,167	8,554	6,678	15,848	
28 San Juan.....	462	310	372	301	168	654	
29 Skagit.....	3,147	2,708	2,277	2,908	1,306	4,880	
30 Skamania.....	309	243	223	248	118	473	
31 Snohomish.....	6,742	3,670	5,374	3,667	2,791	8,405	
32 Spokane.....	18,371	8,581	13,512	11,029	6,576	21,183	
33 Stevens.....	2,106	1,406	1,445	1,714	518	3,300	
34 Thurston.....	2,987	1,373	2,404	1,422	1,118	3,625	
35 Wahkiakum.....	233	169	165	167	97	389	
36 Walla Walla.....	3,068	2,325	1,780	2,780	807	4,816	
37 Whatcom.....	4,276	3,030	3,443	3,237	1,716	6,129	
38 Whitman.....	3,193	2,502	2,137	3,015	888	5,068	
39 Yakima.....	4,961	2,528	3,790	2,807	2,088	5,812	
Totals.....	122,972	81,457	94,746	86,746	52,621	101,677	

UNITED STATES SENATOR.

		REPUB- LICAN	DEMO- CRAT	FARM- LABOR	SOC- LABOR	WORK PARTY
COUNTIES		Miles Polindexter	O. C. Dill	James A. Duncan	David Burgess	Frans Bostrom
1	Adams.....	871	891	51	2	
2	Asotin.....	1,128	682	59	18	1
3	Benton.....	1,666	1,372	937	7	5
4	Chelan.....	2,269	2,142	120	13	3
5	Clallam.....	1,186	1,124	803	13	1
6	Clarke.....	4,165	2,978	523	71	26
7	Columbia.....	844	1,043	47	4	2
8	Cowlitz.....	2,265	1,077	400	43	18
9	Douglas.....	893	1,248	56	7	2
10	Ferry.....	342	956	85		
11	Franklin.....	727	932	308	2	3
12	Garfield.....	609	671	21	1	
13	Grant.....	731	1,129	73	6	
14	Grays Harbor.....	4,396	2,608	1,248	42	14
15	Island.....	668	684	273	10	3
16	Jefferson.....	630	808	180	8	1
17	King.....	26,576	32,488	12,033	943	84
18	Kitsap.....	2,905	2,498	1,445	32	14
19	Kittitas.....	1,333	2,079	475	23	17
20	Klickitat.....	1,556	640	140	24	2
21	Lewis.....	3,641	2,786	1,878	11	2
22	Lincoln.....	1,933	2,068	98	4	2
23	Mason.....	606	661	200	15	7
24	Okanogan.....	1,783	1,840	151	7	
25	Pacific.....	1,674	1,436	183	13	10
26	Pend Oreille.....	698	994	157	9	2
27	Pierce.....	12,237	12,762	4,595	248	174
28	San Juan.....	585	462	75	5	1
29	Skagit.....	2,698	3,692	1,734	24	6
30	Skamania.....	463	254	44	12	
31	Snohomish.....	6,082	6,399	2,679	37	17
32	Spokane.....	14,893	18,726	544	58	15
33	Stevens.....	2,110	2,526	342	14	3
34	Thurston.....	3,116	1,887	885	29	14
35	Wahkiakum.....	378	253	93	11	
36	Walla Walla.....	3,072	4,077	92	12	2
37	Whatcom.....	4,790	4,317	1,345	76	26
38	Whitman.....	3,735	3,713	97	14	1
39	Yakima.....	6,212	3,472	933	42	10
Totals.....		126,566	130,375	35,352	1,905	439

REPRESENTATIVES IN CONGRESS.

COUNTIES		FIRST DISTRICT			SECOND DISTRICT			THIRD DISTRICT	
		Rep.	Dem.	Far.-L'b.	Rep.	Dem.	Far.-L'b.	Rep.	Far.-L'b.
		John F. Miller	Edgar C. Snyder	Fred N. Nelson	Lindley H. Hadley	Fred A. Olse	P. B. Tyler	Albert Johnson	J. M. Phillips
1	Adams.....								
2	Asotin.....								
3	Benton.....								
4	Chelan.....								
5	Clallam.....				1,504	314	697		
6	Clarke.....							5,033	796
7	Columbia.....								
8	Cowlitz.....							2,988	401
9	Douglas.....								
10	Ferry.....								
11	Franklin.....								
12	Garfield.....								
13	Grant.....								
14	Grays Harbor.....							5,759	1,885
15	Island.....				967	252	226		
16	Jefferson.....				947	315	162		
17	King.....	26,008	11,930	7,428	6,727	3,463	3,064		
18	Kitsap.....	3,571	1,197	1,434					
19	Kittitas.....								
20	Klickitat.....								
21	Lewis.....							4,766	2,013
22	Lincoln.....								
23	Mason.....							1,012	226
24	Okanogan.....								
25	Pacific.....							2,597	237
26	Pend Oreille.....								
27	Pierce.....							17,797	7,530
28	San Juan.....				790	165	72		
29	Skagit.....				4,055	1,703	1,765		
30	Skamania.....							542	79
31	Snohomish.....				8,555	2,296	2,864		
32	Spokane.....								
33	Stevens.....								
34	Thurston.....								
35	Wahkiakum.....							3,890	857
36	Walla Walla.....							548	194
37	Whatcom.....				6,361	2,068	1,310		
38	Whitman.....								
39	Yakima.....								
Totals.....		29,579	13,127	8,802	29,906	10,008	10,150	45,482	14,168

REPRESENTATIVES IN CONGRESS—Continued.

COUNTIES		FOURTH DISTRICT			FIFTH DISTRICT		
		Rep.	Dem.	Far.-L'b.	Rep.	Dem.	Far.-L'b.
		John W. Summers	Charles R. Hill	Ellhu Bowles	J. Stanley Webster	Sam B. Hill	Harry J. Vaughan
1	Adams.....	1,008	448	76			
2	Asotin.....	1,240	416	49			
3	Benton.....	2,206	462	1,008			
4	Chelan.....				2,229	2,008	176
5	Clallam.....						
6	Clarke.....						
7	Columbia.....	1,201	521	38			
8	Cowlitz.....						
9	Douglas.....				674	1,512	62
10	Ferry.....				390	774	118
11	Franklin.....	1,060	402	297			
12	Garfield.....	871	273	10			
13	Grant.....	944	727	55			
14	Grays Harbor						
15	Island.....						
16	Jefferson.....						
17	King.....						
18	Kitsap.....						
19	Kittitas.....	2,163	824	383			
20	Klickitat.....	1,681	436	126			
21	Lewis.....						
22	Lincoln.....				2,183	1,500	128
23	Mason.....						
24	Okanogan.....				1,816	1,615	221
25	Pacific.....						
26	Pend Oreille.....				883	640	200
27	Pierce.....						
28	San Juan.....						
29	Skagit.....						
30	Skamania.....						
31	Snohomish.....						
32	Spokane.....				16,441	14,761	1,676
33	Stevens.....				2,366	1,910	514
34	Thurston.....						
35	Wahkiakum.....						
36	Walla Walla.....	5,434	1,535	75			
37	Whatcom.....						
38	Whitman.....	4,379	2,483	91			
39	Yakima.....	7,321	1,800	985			
Totals.....		29,697	10,337	3,292	26,962	24,810	3,005

SUPREME COURT JUDGES.

COUNTIES		SIX-YEAR TERM			2-YEAR TERM
		Mark A. Fullerton	Kenneth Mackintosh	Emmett N. Parker	Wm. H. Pemberton
1	Adams.....	887	807	882	818
2	Asotin.....	644	715	585	522
3	Benton.....	1,895	1,808	1,838	1,767
4	Chelan.....	2,163	2,132	2,053	1,853
5	Clallam.....	1,315	1,329	1,195	1,141
6	Clarke.....	3,830	3,832	3,845	3,326
7	Columbia.....	754	737	734	710
8	Cowlitz.....	1,554	1,525	1,498	1,541
9	Douglas.....	943	888	940	792
10	Ferry.....	521	522	516	471
11	Franklin.....	923	899	921	867
12	Garfield.....	574	561	552	472
13	Grant.....	843	869	858	745
14	Grays Harbor.....	3,777	3,707	3,668	3,529
15	Island.....	709	702	681	680
16	Jefferson.....	815	810	806	820
17	King.....	30,899	32,856	29,738	28,881
18	Kitsap.....	2,819	2,800	2,735	2,759
19	Kittitas.....	1,788	1,770	1,752	1,534
20	Klickitat.....	1,275	1,263	1,261	1,221
21	Lewis.....	4,061	4,035	4,083	3,520
22	Lincoln.....	2,132	2,112	2,063	1,903
23	Mason.....	804	811	791	750
24	Okanogan.....	1,559	1,584	1,523	1,477
25	Pacific.....	1,718	1,679	1,634	1,556
26	Pend Oreille.....	782	771	771	744
27	Pierce.....	14,555	14,150	14,630	13,588
28	San Juan.....	613	622	607	641
29	Skagit.....	3,528	3,529	3,443	3,278
30	Skamania.....	313	306	303	290
31	Snohomish.....	6,205	6,258	6,034	5,913
32	Spokane.....	20,474	20,392	20,429	18,165
33	Stevens.....	2,284	2,315	2,268	2,048
34	Thurston.....	3,494	3,405	3,429	2,775
35	Wahkiakum.....	360	346	347	341
36	Walla Walla.....	2,281	1,899	1,691	2,405
37	Whatcom.....	4,598	4,573	4,475	4,068
38	Whitman.....	4,127	4,025	3,969	3,591
39	Yakima.....	4,775	4,804	4,711	3,897
Totals.....		137,587	138,476	134,208	125,399

STATE SENATOR.**Second District.**

W. Lon Johnson, Republican.

Pend Oreille County	806
Stevens County	2,606
Total	3,501

Robert Horton, Democrat.

Pend Oreille County	523
Stevens County	1,566
Total	2,089

Geo. A. Denman, Farmer-Labor.

Pend Oreille County	160
Stevens County	550
Total	726

Fourth District.

Harvey H. Phipps, Republican.....	4,904
Charles Savage, Democrat	2,854
R. W. Venness, Farmer-Labor	255

Sixth District.

Guy B. Groff, Republican.....	1,780
R. L. Edmiston, Democrat	933

Seventh District.

Reba J. Hern, Republican.....	3,017
Geo. W. Belt, Democrat	1,432
Will Everett, Farmer-Labor	72

Eighth District.

Oliver Hall, Republican	2,453
J. C. Bains, Democrat	1,117

Sixteenth District.

John A. Miller, Republican.

Klickitat County	1,222
Skamania County	198
Total	1,420

Geo. F. Christensen, Democrat.

Klickitat County	1,288
Skamania County	672
Total	1,960

Nineteenth District.

P. L. Sinclair, Republican.

Pacific County	2,519
Wahkiakum County	494
Total	3,013

Twenty-First District.

Oliver S. Morris, Republican.....	5,477
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Twenty-Fourth District.

William Bishop, Republican.

Clallam County	1,409
Jefferson County	822
San Juan County	549

Twenty-Sixth District.

Ralph Metcalf, Republican.....	5,347
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Twenty-Ninth District.

G. W. H. Davis, Republican.....	2,670
J. R. Oman, Farmer-Labor.....	3,423

Thirtieth District.

Walter J. Lunn, Republican.....	2,515
Chas. E. Gulberson, Democrat.....	1,744
O. P. Bertsch, Farmer-Labor.....	1,494

Thirty-First District.

Paul W. Houser, Republican.....	6,321
Joel Shomaker, Farmer-Labor.....	3,340

Thirty-Second District.

Daniel Landon, Republican.....	10,353
C. J. Smith, Democrat.....	4,465
Jane Garrott, Farmer-Labor	3,058

Thirty-Third District.

William Wray, Republican	1,425
Frank B. Wilson, Democrat	882

Thirty-Fourth District.

W. W. Connor, Republican.....	914
Richard Gowan, Democrat	320

Thirty-Fifth District.

Robert Grass, Republican.....	1,092
Thos. R. Horner, Democrat.....	650

Thirty-Sixth District.

Fred W. Hastings, Republican.....	2,821
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Thirty-Seventh District.

E. B. Palmer, Republican.....	6,930
Nicholas Schmitt, Democrat.....	2,277

Thirty-Ninth District.

George Murphy, Republican.....	3,396
Marvin W. Smith, Democrat.....	1,101

Fortieth District.

J. M. Harrison, Republican.....	3,549
Nick Bessner, Democrat	2,556
John Kelleher, Farmer-Labor.....	1,643

Forty-Second District.

E. J. Cleary, Republican.....	2,978
T. R. Waters, Democrat.....	1,702

STATE REPRESENTATIVES.

First District—Stevens County.

Herman F. Josefsky, Republican.....	2,341
J. M. Glasgow, Republican.....	2,014
Al Weatherman, Democrat.....	1,891
Albert J. Kulzer, Democrat.....	1,826
James Crawford, Farmer-Labor	544
Annie Enright, Farmer-Labor	582

Second District—Spokane County.

Arthur L. True, Republican.....	5,357
Grant E. Hunt, Republican.....	5,065
Chas. E. Curry, Democrat.....	4,196
Geo. H. Dodd, Democrat.....	4,737

Third District—Spokane County.

Alvin H. Collin, Republican.....	4,756
Daniel Morgan, Republican.....	4,423
Russell Collins, Democrat.....	3,017
John Moran, Democrat.....	2,802
W. J. McVey, Farmer-Labor.....	280
Max Bally, Farmer-Labor.....	274

Fourth District—Spokane County.

Olaf L. Olsen, Republican.....	2,565
Chas. E. Peterson, Republican.....	2,936
R. R. McCorkell, Democrat.....	2,027
Laurence Owen, Democrat.....	1,961
A. J. Ottoneier, Farmer-Labor.....	390
C. E. Crosby, Farmer-Labor.....	641

Fifth District—Spokane County.

J. D. Bassett, Republican.....	1,910
F. B. Danskin, Republican.....	1,777
T. A. Petterson, Democrat.....	810
H. M. Wiley, Democrat.....	854

Sixth District—Spokane County.

Chas. H. Voss, Republican.....	2,976
John Anderson, Republican.....	2,694
Rowena MacDonald, Democrat.....	1,255
Jerome Drumheller, Democrat.....	1,470
D. P. Reid, Farmer-Labor.....	79

Seventh District—Whitman County.

A. E. Olson, Republican.....	1,927
Roy Jones, Republican.....	1,830
John Klemgard, Democrat.....	2,055
J. I. Major, Democrat.....	1,528

Eighth District—Whitman County.

George H. Arland, Republican.....	1,609
H. E. Goldsworthy, Republican.....	1,814
Willis E. Mahoney, Democrat.....	1,871
J. J. Matney, Democrat.....	1,446

Ninth District—Asotin County.

Elmer E. Halsey, Republican.....	1,319
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Tenth District—Garfield County.

Fred Matthies, Republican.....	607
Chas. M. Baldwin, Republican.....	663

Eleventh District—Columbia County.

Harry F. Kennedy, Republican.....	1,150
E. S. Hubbard, Democrat.....	773

Twelfth District—Walla Walla County.

W. H. Kirkman, Republican.....	2,325
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Thirteenth District—Walla Walla County.

H. A. Mount, Republican.....	2,067
Harry Reynolds, Republican.....	2,550
W. S. Guntle, Democrat.....	1,112
Albert C. Harbough, Democrat.....	1,544

Fourteenth District—Franklin County.

Logan L. Long, Republican.....	867
O. H. Olon, Democrat.....	719
D. M. Hurley, Farmer-Labor.....	354

Fifteenth District—Adams County.

Chas. Bruhl, Republican.....	1,027
Wm. Thiel, Democrat.....	660

Sixteenth District—Lincoln County.

W. O. Mansfield, Republican.....	1,628
H. E. Jones, Republican.....	1,511
M. T. Brislawn, Democrat.....	2,144
John McPherson, Democrat.....	1,574
W. A. Wilson, Farmer-Labor.....	176
Wm. McDougall, Farmer-Labor.....	140

Seventeenth District—Okanogan County.

Wm. C. Brown, Republican.....	1,573
E. F. Banker, Democrat.....	2,012

Eighteenth District—Douglas County.

M. E. Lee, Republican.....	738
John R. Jones, Democrat.....	1,300

Nineteenth District—Kittitas County.

John Hanks, Republican.....	2,443
Geo. E. Canfield, Republican.....	2,143
S. Sorenson, Democrat.....	2,032

Twentieth District—Yakima County.

J. R. Schwartz, Republican.....	7,348
A. D. Dunn, Republican.....	7,716
J. D. Medill, Democrat.....	2,409
Bert C. Thomas, Farmer-Labor.....	890

Twenty-First District—Klickitat County.

A. F. Brockman, Republican.....	1,940
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Twenty-Second District—Skamania County.

Walter G. Hufford, Republican.....	470
J. F. Sweeney, Democrat.....	386

Twenty-Third District—Clarke County.

Fred W. Brooker, Republican.....	6,024
C. W. Ryan, Republican.....	5,770

Twenty-Fourth District—Cowlitz County.

E. E. Dale, Republican.....	2,040
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Twenty-Fifth District—Wahkiakum County.

W. N. Meserve, Republican.....	523
Robert Griffith, Farmer-Labor.....	231

Twenty-Sixth District—Pacific County.

J. T. Stratton, Republican.....	1,918
Emma Whealdon, Democrat.....	1,193

Twenty-Seventh District—Lewis County.

W. H. Kenoyer, Republican.....	4,084
R. R. Somerville, Republican.....	4,818
Judson S. Siler, Republican.....	4,647
G. F. Christian, Democrat.....	1,763
Guy B. Williams, Democrat.....	1,720
Emma Uden, Farmer-Labor.....	1,980
E. E. Pier, Farmer-Labor.....	1,929
H. B. McDonald, Farmer-Labor.....	2,010

Twenty-Eighth District—Thurston County.

O. O. Aspinwall, Republican.....	3,568
L. H. Hubbard, Republican.....	3,190
J. N. Tadlock, Democrat.....	2,034
D. O. Nugent, Democrat.....	1,432

Twenty-Ninth District—Grays Harbor County.

H. B. Dollar, Republican.....	3,809
Carl E. Morek, Republican.....	3,654
Dorthe Ing, Farmer-Labor.....	150

Thirtieth District—Grays Harbor County.

Chas. H. Rychard, Republican.....	1,739
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Thirty-First District—Mason County.

Mark E. Reed, Republican.....	1,213
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Thirty-Second District—Kitsap County.

J. Howard Shattuck, Republican.....	3,704
O. A. Johnson, Farmer-Labor.....	1,616

Thirty-Third District—Jefferson County.

E. A. Sims, Republican.....	1,112
John D. Phillips, Republican.....	1,157

Thirty-Fourth District—Clallam County.

Geo. W. O'Brien, Republican.....	1,717
Addie E. Kern, Farmer-Labor.....	887

Thirty-Fifth District—Pierce County.

B. F. Jacobs, Republican.....	3,956
O. R. McKinney, Republican.....	3,719
Lee Wise, Farmer-Labor.....	1,946

Thirty-Sixth District—Pierce County.

Fred G. Remann, Republican.....	5,017
A. Ohlson, Republican.....	4,969
Mary E. Rathfon, Democrat.....	1,311
Chas. H. McEachron, Farmer-Labor.....	1,742

Thirty-Seventh District—Pierce County.

J. H. Davis, Republican.....	1,604
Peter David, Republican.....	1,600
Homer T. Bone, Farmer-Labor.....	1,633
Edward D. Walker, Farmer-Labor.....	879

Thirty-Eighth District—Pierce County.

George W. Thompson, Republican.....	1,377
H. W. Lueders, Republican.....	1,306
J. H. Ryan, Farmer-Labor.....	1,439
J. R. Walker, Farmer-Labor.....	1,312

Thirty-Ninth District—Pierce County.

George O. Barlow, Republican.....	2,989
Frank M. Barber, Republican.....	2,633
James Irving, Farmer-Labor.....	2,931
Jessie Bullock Kastner, Farmer-Labor.....	3,155

Fortieth District—King County.

J. A. McKinnon, Republican	2,972
Ira H. Case, Republican.....	2,781
Fred J. Mess, Republican	2,858
Petrus Nelson, Democrat.....	1,708
Jessie L. Hagerman, Democrat.....	1,804
H. L. Threkeld, Democrat.....	1,426
John Fleming, Farmer-Labor.....	1,377
Wiley Merrick Scott, Farmer-Labor.....	1,280
Thos. A. Ferguson, Farmer-Labor.....	1,386

Forty-First District—King County.

H. P. Rude, Republican.....	5,870
Charles A. Moran, Republican.....	5,770
Mrs. Hugh C. Todd, Democrat.....	3,782
Hannah Arey, Democrat.....	2,806
Chester A. Tarr, Farmer-Labor.....	3,008
L. W. Buck, Farmer-Labor.....	3,044

Forty-Second District—King County.

Wm. Phelps Totten, Republican.....	9,881
Thos. F. Murphine, Republican.....	9,578
George N. Hodgson, Democrat.....	5,207
Thomas J. Eagan, Farmer-Labor.....	3,429

Forty-Third District—King County.

Pliny L. Allen, Republican.....	1,631
Ralph R. Knapp, Republican.....	1,669
Maude Vahlbusch, Democrat.....	744

Forty-Fourth District—King County.

George F. Meacham, Republican	898
Maude Sweetman, Republican.....	774
Rex S. Strickland, Democrat.....	577

Forty-Fifth District—King County.

Charles W. Saunders, Republican.....	1,256
Arthur G. Cohen, Republican.....	1,167

Forty-Sixth District—King County.

Adam Beeler, Republican.....	2,846
Adolph Behrens, Republican.....	2,688
John Downie, Farmer-Labor.....	732

Forty-Seventh District—King County.

E. H. Guile, Republican.....	7,264
Charles H. Heighton, Republican.....	7,159

Forty-Eighth District—Snohomish County.

Mrs. Harry John Miller, Republican.....	5,008
S. Frank Spencer, Republican.....	5,311
Ed C. Warner, Democrat.....	2,056
Mrs. Agnes Lever, Farmer-Labor.....	1,579
Chas. D. Lewis, Farmer-Labor.....	1,552

Forty-Ninth District—Snohomish County.

A. L. Willhite, Republican.....	3,072
R. D. Deselle, Republican.....	3,527
Ralph C. Cochran, Democrat.....	1,453
J. E. Wrage, Farmer-Labor.....	1,226
Marie Louise Wenberg, Farmer-Labor.....	1,501

Fiftieth District—Island County.

Wm. F. Izett, Republican.....	632
Nils Anderson, Democrat.....	1,010

Fifty-First District—Skagit County.

W. J. Nutzen, Republican.....	4,823
Grant Sisson, Republican.....	4,303
J. C. Wixson, Republican.....	3,954
John W. Martin, Democrat.....	1,570
John M. Lindbloom, Democrat.....	1,994
Frank G. Olson, Farmer-Labor.....	1,847
S. J. Kavanaugh, Farmer-Labor.....	1,906
J. G. Green, Farmer-Labor.....	2,090

Fifty-Second District—San Juan County.

V. J. Capron, Republican.....	937
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Fifty-Third District—Whatcom County.

Andrew Danielson, Republican.....	2,580
N. P. Sorensen, Republican.....	3,037
N. C. Davenport, Democrat.....	1,422
Mrs. N. R. Thompson, Farmer-Labor.....	962
Otha Orval Breedlove, Farmer-Labor.....	899

Fifty-Fourth District—Whatcom County.

David F. Trunkey, Republican.....	2,902
Charles I. Roth, Republican.....	3,012
Barry Seabee, Democrat.....	1,907
Emil Hoof, Democrat.....	1,761

Fifty-Fifth District—Ferry County.

Grant A. Stewart, Republican.....	639
J. R. Sovereign, Democrat.....	546
J. S. Bedler, Farmer-Labor.....	140

Fifty-Sixth District—Chelan County.

F. M. Gillette, Republican.....	2,113
Belle Reeves, Democrat.....	2,211

Fifty-Eighth District—Benton County.

M. M. Moulton, Republican.....	2,085
Knute Hill, Farmer-Labor.....	1,438

Fifty-Ninth District—Grant County.

Ben E. Thomas, Republican.....	607
M. D. Dungan, Democrat.....	1,156

Sixtieth District—Pend Oreille County.

E. S. Appel, Republican.....	1,245
Mamie P. Johnson, Democrat.....	500

STATE OF WASHINGTON

LEGISLATIVE ROSTER
EIGHTEENTH SESSION
1923

CONVENES JANUARY 8
ADJOURNS MARCH 8

Compiled and Issued by
J. GRANT HINKLE
Secretary of State

SENATE

MEMBERS OF THE SENATE, EIGHTEENTH SESSION, 1923.

No. Dist.	NAME	COUNTIES REPRESENTED	P. O. ADDRESS	POLITICS
1	*H. D. McMillen.....	(Grant..... Douglas..... Ferry..... Okanogan..... Stevens..... Pend Oreille.....)	Ephrata	Republican
2	W. Lon Johnson.....	(Stevens..... Pend Oreille.....)	Colville	Republican
3	*L. L. Westfall.....	Spokane.....	1303 W. Nora Ave., Spokane.....	Republican
4	Harve H. Phipps.....	Spokane.....	S. 1436 Cook Street, Spokane.....	Republican
5	*W. J. Sutton.....	Spokane.....	Cheney	Republican
6	Guy B. Groff.....	Spokane.....	W. 415 13th Ave., Spokane.....	Republican
7	Reba J. Hurn.....	Spokane.....	W. 1208 18th Ave., Spokane.....	Republican
8	Oliver Hall.....	Whitman.....	Colfax	Republican
9	*F. J. Wilmer.....	Whitman..... Columbia.....	Rosalia	Republican
10	*Homer L. Post.....	(Garfield..... Asotin..... Adams..... Franklin..... Walla Walla.....)	Clarkston	Republican
11	*O. T. Cornwell.....	(Franklin..... Walla Walla.....)	571 Boyer Ave., Walla Walla.....	Republican
12	*D. H. Cox.....	Walla Walla.....	Walla Walla	Republican
13	*John C. McCauley.....	(Kittitas..... Chelan..... Lincoln..... Yakima..... Benton..... Skamania..... Klickitat.....)	Ellensburg	Republican
14	*Chas. E. Myers.....	Lincoln.....	Davenport	Republican
15	*D. V. Morthland.....	(Yakima..... Benton..... Skamania..... Klickitat.....)	Miller Bldg., Yakima.....	Republican
16	Geo. F. Christensen.....	(Skamania..... Klickitat.....)	Stevenson	Democrat
17	*Geo. McCoy.....	Clarke.....	502 W. 13th St., Vancouver.....	Republican
18	*F. G. Barnes.....	Cowlitz.....	Kelso	Republican
19	P. L. Sinclair.....	(Pacific..... Wahkiakum.....)	Seaview	Republican
20	*H. H. Swofford.....	Lewis.....	Chehalis	Republican
21	Oliver S. Morris.....	Grays Harbor.....	Hoquiam	Republican
22	*P. H. Carlyon.....	(Thurston..... Mason..... Kitsap..... Island..... Clallam..... Jefferson..... San Juan.....)	Olympia	Republican
23	*Gust F. Rust.....	(Kitsap..... Island..... Clallam..... Jefferson..... San Juan.....)	Colby	Republican
24	Wm. Bishop.....	(Jefferson..... San Juan.....)	Chimacum	Republican
25	*Warner M. Karshner.....	Pierce.....	Puyallup	Republican
26	Ralph Metcalf.....	Pierce.....	918 No. Yakima Ave., Tacoma.....	Republican
27	*Walter S. Davis.....	Pierce.....	627 1/2 N. State St., Tacoma.....	Republican
28	*A. J. Ryan.....	Pierce.....	3567 E. Howe St., Tacoma.....	F'mer-Lbr.
29	J. R. Oman.....	Pierce.....	5631 S. Birmingham St., Tacoma.....	F'mer-Lbr.
30	Walter J. Lunn.....	King.....	Auburn	Republican
31	Paul Houser.....	King.....	Beacon Hill Blvd., Renton.....	Republican
32	Daniel Landon.....	King.....	4115 Fremont Ave., Seattle.....	Republican
33	William Wray.....	King.....	Liberty Court Apts., Seattle.....	Republican
34	W. W. Conner.....	King.....	911 Summit Ave., Seattle.....	Republican
35	Robert Grass.....	King.....	1209 Spring St., Seattle.....	Republican
36	Fred W. Hastings.....	King.....	2 Prospect St., Seattle.....	Republican
37	E. B. Palmer.....	King.....	521 13th Ave. N., Seattle.....	Republican
38	George W. Adamson.....	Snohomish.....	3218 Rockefeller Ave., Everett.....	Republican
39	George Murphy.....	Snohomish.....	300 Union St., Arlington.....	Republican
40	J. M. Harrison.....	Skagit.....	Sedro-Wooley	Republican
41	*R. S. Lambert.....	Whatcom.....	Sumas	Republican
42	E. J. Cleary.....	Whatcom.....	507 14th Ave., Bellingham.....	Republican

* Holdover.

HOUSE

MEMBERS OF THE HOUSE OF REPRESENTATIVES,
EIGHTEENTH SESSION, 1923.

No. Dist.	NAME	COUNTY REPRESENTED	P. O. ADDRESS	POLITICS
1	J. M. Glasgow	Stevens	Hunters	Republican
1	Herman F. Josefsky	Stevens	Harvey	Republican
2	Arthur L. True	Spokane	N. 628 Perry St., Spokane	Republican
2	Grant E. Hunt	Spokane	W. 2423 Dalton Ave., Spokane	Republican
3	Alvin H. Collin	Spokane	R. F. D. 6, Hillyard	Republican
3	Daniel Morgan	Spokane	S. 1511 Latawah St., Spokane	Republican
4	Chas. E. Peterson	Spokane	Espanola	Republican
4	Olaf L. Olsen	Spokane	Deer Park	Republican
5	J. D. Bassett	Spokane	W. 29 17th Ave., Spokane	Republican
5	F. B. Danskin	Spokane	S. 109 Wall St., Spokane	Republican
6	Charles H. Voss	Spokane	N. 24 Madison St., Spokane	Republican
6	John Anderson	Spokane	Apt. 12, San Marco, Spokane	Republican
7	A. E. Olson	Whitman	Pullman	Republican
7	John M. Klemgard	Whitman	Pullman	Democrat
8	H. E. Goldaworthy	Whitman	Rosalia	Republican
8	Willis E. Mahoney	Whitman	Tekoa	Democrat
9	Elmer E. Halsey	Asotin	Clarkston	Republican
10	Chas. M. Baldwin	Garfield	Pomeroy	Republican
11	Harry F. Kennedy	Columbia	Dayton	Republican
12	W. H. Kirkman	Walla Walla	Walla Walla	Republican
13	Harry A. Reynolds	Walla Walla	R. 1, Walla Walla	Republican
13	H. A. Mount	Walla Walla	Waitsburg	Republican
14	Logan L. Long	Franklin	Connell	Republican
15	Charles Bruhl	Adams	Benge	Republican
16	John McPherson	Lincoln	Wilbur	Democrat
16	M. T. Brislawn	Lincoln	Sprague	Democrat
17	E. F. Banker	Okanogan	Winthrop	Democrat
18	John R. Jones	Douglas	Waterville	Democrat
19	John Hanks	Kittitas	Ellensburg	Republican
19	Geo. E. Canfield	Kittitas	Cle Elum	Republican
20	J. R. Schwartz	Yakima	R. 7, Yakima	Republican
20	A. D. Dunn	Yakima	R. 2, Wapato	Republican
21	A. F. Brockman	Klickitat	Bickleton	Republican
22	Walter G. Hufford	Skamania	Stevenson	Republican
23	Fred Brooker	Clarke	Rt. 3, Vancouver	Republican
23	C. W. Ryan	Clarke	Vancouver	Republican
24	E. E. Dale	Cowlitz	Woodland	Republican
25	W. N. Meserve	Wahkiakum	Grays River	Republican
26	J. T. Stratton	Pacific	Raymond	Republican
27	R. E. Somerville	Lewis	Centralia	Republican
27	W. H. Kenoyer	Lewis	Chehalis	Republican
27	Judson S. Siler	Lewis	Vance	Republican
28	C. O. Aspinwall	Thurston	R. 1, Olympia	Republican
28	L. H. Hubbard	Thurston	Tenino	Republican
29	H. B. Dollar	Grays Harbor	Malone	Republican
29	Carl E. Morck	Grays Harbor	500 Simpson Ave., Aberdeen	Republican
30	Chas. H. Rychard	Grays Harbor	K St., Hoquiam	Republican
31	Mark E. Reed	Mason	Shelton	Republican
32	J. Howard Shattuck	Kitsap	Port Orchard	Republican
33	John D. Phillips	Jefferson	Port Ludlow	Republican
33	E. A. Sims	Jefferson	Port Townsend	Republican
34	George W. O'Brien	Clallam	Sequim	Republican
35	O. E. McKinney	Pierce	R. 2, Box 191, Tacoma	Republican
35	B. F. Jacobs	Pierce	1208 W. Pioneer, Puyallup	Republican
36	Fred G. Rammann	Pierce	4212 N. Stevens, Tacoma	Republican
36	A. Ohlson	Pierce	3810 N. 22nd, Tacoma	Republican
37	J. H. Davis	Pierce	812 S. Alsworth, Tacoma	Republican
37	Homer T. Bone	Pierce	522 S. Kay St., Tacoma	F'mer Lbr.
38	Geo. W. Thompson	Pierce	3115 E. Kay St., Tacoma	Republican
38	J. H. Ryan	Pierce	521 Provident Bldg., Tacoma	F'mer Lbr.
39	George C. Parlow	Pierce	3324 6th Ave., Tacoma	Republican
39	Jessie Bullock Kastner	Pierce	E. 1, Box 323, Tacoma	F'mer Lbr.
40	J. A. McKinnon	King	Enumclaw	Republican
40	Ira H. Chase	King	Magnolia Beach	Republican
40	Fred J. Mess	King	Orilla	Republican

MEMBERS OF THE HOUSE OF REPRESENTATIVES—Concluded.

No. Dist.	NAME	COUNTY REPRESENTED	P. O. ADDRESS	POLITICS
41	H. P. Rude.....	King.....	4861 Beach Drive, Seattle.....	Republican
41	Charles A. Moran.....	King.....	5437 35th Ave. S. W., Seattle.....	Republican
42	Wm. Phelps Totten.....	King.....	6625 17th Ave. N. E., Seattle.....	Republican
42	Thomas F. Murphine.....	King.....	3727 Meridian Ave., Seattle.....	Republican
43	Ralph R. Knapp.....	King.....	925 24th Ave. S., Seattle.....	Republican
43	Pliny L. Allen.....	King.....	2216 32nd Ave. S., Seattle.....	Republican
44	George F. Meacham.....	King.....	306 Cherry St., Seattle.....	Republican
44	Maude Sweetman.....	King.....	New Richmond Hotel, Seattle.....	Republican
45	Charles W. Saunders.....	King.....	1116 Boylston Ave., Seattle.....	Republican
45	Arthur G. Cohen.....	King.....	1021 Summit Ave., Seattle.....	Republican
46	Adam Beeler.....	King.....	1217 3rd W., Seattle.....	Republican
46	Adolph Behrens.....	King.....	912 2nd Ave. W., Seattle.....	Republican
47	E. H. Guile.....	King.....	745 Bellevue Ave. N., Seattle.....	Republican
47	Charles H. Heighiton.....	King.....	2007 43rd Ave. N., Seattle.....	Republican
48	Mrs. H. J. Miller.....	Snohomish.....	1706 Hoyt Ave., Everett.....	Republican
48	S. Frank Spencer.....	Snohomish.....	Foot of 20th & River, Everett.....	Republican
49	A. L. Willhite.....	Snohomish.....	Stanwood.....	Republican
49	R. D. Deselle.....	Snohomish.....	Route 4, Snohomish.....	Republican
50	Nils Anderson.....	Island.....	Mabana.....	Democrat
51	J. C. Wixson.....	Skagit.....	Big Lake.....	Republican
51	W. J. Knutzen.....	Skagit.....	R. 2, Mount Vernon.....	Republican
51	Grant O. Sisson.....	Skagit.....	Bay View.....	Republican
52	V. J. Capron.....	San Juan.....	Friday Harbor.....	Republican
53	Andrew Danielson.....	Whatcom.....	Blaine.....	Republican
53	N. P. Sorensen.....	Whatcom.....	Rt. 2, Bellingham.....	Republican
54	David F. Trunkay.....	Whatcom.....	911 Dupont, Bellingham.....	Republican
54	Charles I. Roth.....	Whatcom.....	2401 Elm, Bellingham.....	Republican
55	Grant A. Stewart.....	Ferry.....	Orient.....	Republican
56	Belle Reeves.....	Chelan.....	24 N. Mission, Wenatchee.....	Democrat
58	M. M. Moulton.....	Ben-ton.....	Kennewick.....	Republican
59	M. D. Dungan.....	Grant.....	Ephrata.....	Democrat
60	E. S. Appel.....	Pend Oreille.....	Metalline Falls.....	Republican

CONGRESSIONAL, STATE AND COUNTY OFFICERS

OF THE

STATE OF WASHINGTON

JANUARY, 1923

Compiled by

CHARLES A. FOSTER

Supt. Election Division

Published by

J. GRANT HINKLE

Secretary of State



CONGRESSIONAL, STATE AND COUNTY OFFICERS

CONGRESSIONAL

U. S. Senators.....	Wesley L. Jones.....	Seattle
	Miles Poindexter*.....	Spokane
	C. C. Dill†.....	Spokane
U. S. Representatives.....	John F. Miller, 1st Dist.....	Seattle
	Lindley H. Hadley, 2d Dist.....	Bellingham
	Albert Johnson, 3d Dist.....	Hoquiam
	John W. Summers, 4th Dist.....	Walla Walla
	J. Stanley Webster, 5th Dist.....	Spokane

*Term expires March 4, 1923.

†Term commences March 4, 1923.

STATE OFFICERS

Executive Department—

Governor.....	Louis F. Hart.....	Olympia
Secretary to the Governor.....	H. B. Fultz.....	Olympia

Lieutenant Governor.....	W. J. Coyle.....	Seattle
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Department of State—

Secretary of State.....	J. Grant Hinkle.....	Olympia
Assistant Secretary of State.....	A. M. Kitto.....	Olympia
Commissioner of Statistics and Immigration.....	J. Grant Hinkle (Ex-officio)...	Olympia
Deputy Commissioner of Statistics and Immigration.....	J. S. McIntosh.....	Olympia
Superintendent of Election Division.....	Chas. A. Foster.....	Olympia
Printing Expert.....	W. S. Bloom.....	Olympia

State Auditor—

Auditor.....	C. W. Clausen.....	Olympia
Assistant Auditor.....	F. P. Jameson.....	Olympia
Deputy Auditor.....	E. F. Jones.....	Olympia

State Treasurer—

Treasurer.....	Clifford L. Babcock.....	Olympia
Assistant Treasurer.....	C. W. Hinton.....	Olympia
Deputy Treasurer.....	R. D. McLaughlin.....	Olympia
Deputy Treasurer.....	D. E. Courser.....	Olympia

State Attorney General—

Attorney General.....	L. L. Thompson.....	Olympia
Assistant Attorney General.....	Fred J. Cunningham.....	Olympia
Assistant Attorney General.....	John H. Dunbar.....	Olympia
Assistant Attorney General.....	Raymond W. Clifford.....	Olympia
Assistant Attorney General.....	C. G. Jeffers.....	Olympia
Assistant Attorney General.....	M. H. Wight.....	Olympia

Commissioner of Public Lands.....	Clark V. Savidge.....	Olympia
Chief Clerk.....	W. M. Duncan.....	Olympia

State Insurance Department—

Commissioner.....	H. O. Fishback.....	Olympia
Deputy Commissioner, Actuary.....	J. O. Rummens.....	Olympia

Superintendent of Public Instruction—

Superintendent	Josephine Corliss Preston.....	Olympia
Assistant Superintendent	Blanche A. Nagel.....	Olympia
Assistant Superintendent	Maud H. Tamblin.....	Olympia
Assistant Superintendent	L. B. Burrows.....	Olympia
Assistant Superintendent	Robert Norton.....	Olympia
Deputy Superintendent	Wm. U. Neeley.....	Olympia
Executive Secretary	Mary D. Fowler.....	Olympia

State Militia—

Adjutant General	Maurice Thompson, Green Park.....	
		Camp Lewis

Law Librarian	W. Millard.....	Olympia
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State Librarian	J. M. Hitt.....	Olympia
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Travelling Library—

Superintendent	Lou G. Diven.....	Olympia
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Public Printer	Frank M. Lamborn.....	Olympia
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State Fiscal Agency.....	The Equitable Trust Company of America.....	New York
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SUPREME COURT

Chief Justice	John F. Main.....	Olympia
Associate Justice	Emmett N. Parker.....	Olympia
Associate Justice	Mark A. Fullerton.....	Olympia
Associate Justice	John R. Mitchell.....	Olympia
Associate Justice	O. R. Holcomb.....	Olympia
Associate Justice	Kenneth Mackintosh.....	Olympia
Associate Justice	Warren W. Tolman.....	Olympia
Associate Justice	J. B. Bridges.....	Olympia
Associate Justice	William H. Pemberton.....	Olympia

Supreme Court Clerk.....	C. S. Reinhart.....	Olympia
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ADMINISTRATIVE CODE COMMISSIONS**Department of Public Works—**

Director	E. V. Kuykendall.....	Olympia
Assistant Director and Supervisor of Public Utilities other than Transportation	H. H. Cleland.....	Olympia
Supervisor of Transportation.....	Frank R. Spinning.....	Olympia
Supervisor of Highways.....	James Allen.....	Olympia
Chief Clerk	J. H. Brown.....	Olympia

Department of Business Control—

Director	W. J. Hays.....	Olympia
Assistant Director and Supervisor of Administration	C. A. Campbell.....	Olympia
Supervisor of Industrial Management.....	John W. Pace.....	Walla Walla

Department of Efficiency—

Director	L. D. McArdle.....	Olympia
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Department of Taxation and Examination—

Director	E. L. Farnsworth.....	Olympia
Supervisor of Taxation.....	John M. Thatcher.....	Olympia
Supervisor of Banking.....	J. P. Duke.....	Olympia
Supervisor of Municipal Corporations.....	C. W. Clausen.....	Olympia

Department of Health—

Director Paul A. Turner, M. D., 216 Douglas
Bldg. Seattle

Department of Conservation and Development—

Director D. A. Scott Olympia
Assistant Director Fred W. Agatz Olympia
Supervisor of Forestry Fred E. Pape Olympia
Supervisor of Hydraulics Marvin Chase Olympia
Supervisor of Columbia Basin Survey Fred A. Adams Spokane
Supervisor of Geology Solon Shedd Pullman

Department of Labor and Industries—

Director Edward Clifford Olympia
Supervisor of Industrial Insurance E. S. Gill Olympia
Supervisor of Safety H. L. Hughes Olympia
Supervisor of Women in Industry Delphine M. Johnson Olympia
Statistician F. W. Harris Olympia

Department of Agriculture—

Director Edward L. French Olympia
Supervisor of Agriculture Frank H. Gloyd Olympia
Assistant Supervisor of Agriculture R. R. White Olympia
Supervisor of Dairies and Livestock L. C. Pelton Olympia
Supervisor of Horticulture Charles L. Robinson Olympia
Supervisor of Foods, Feeds, Drugs
and Oil Will H. Adams Olympia
Supervisor of Weights and Measures W. B. Newcomb Olympia

Department of Licenses—

Director Fred J. Dibble Olympia
Assistant Director Percy Thomas Olympia
Secretary William Melville Olympia

Department of Fisheries and Game—

Director Fred J. Dibble Olympia
Supervisor of Fisheries E. A. Seaborg Seattle
Supervisor of Game and Game Fish J. W. Kinney Seattle
Superintendent of Game Farm A. F. Bade Walla Walla

STATE BOARDS AND COMMISSIONS

Bank Guaranty Fund Board Louis F. Hart (Ex-officio) Olympia
H. W. McPhall Raymond
R. L. Rutter Spokane
H. C. Lucas Yakima

Bar Examiners Howard M. Findley Seattle
Dix H. Rowland Tacoma
Thos. E. Grady Spokane
Secretary C. S. Reinhart Olympia

Board of Education Supt. Public Instruction Olympia
Pres. Univ. of Washington Seattle
Pres. Wash. State College Pullman
George H. Black Ellensburg
Frank Cooper Seattle
W. F. Martin Everett
A. K. Millay Medical Lake

Board of State Land Commissioners Land Commissioner Olympia
Secretary of State Olympia
State Treasurer Olympia

Joint Board of Higher Curricula	L. D. McArdle.....	Olympia
	Fred K. Jones.....	Spokane
	W. H. Abel.....	Montesano
	Dudley G. Wooten.....	Seattle
	Dr. Geo. H. Black.....	Ellensburg
	Dr. Henry Suzzallo.....	Seattle
	Dr. E. O. Holland.....	Pullman
State Archives Committee	Secretary of State.....	Olympia
	Supt. of Public Instruction.....	Olympia
	State Insurance Commissioner.....	Olympia
State Canvassing Board	Secretary of State.....	Olympia
	State Auditor.....	Olympia
	State Treasurer.....	Olympia
State Capitol Commission	Governor	Olympia
	State Auditor.....	Olympia
	Commissioner of Public Lands.....	Olympia
State Equalization Committee	Governor	Olympia
	State Auditor.....	Olympia
	State Treasurer.....	Olympia
State Finance Committee	Governor	Olympia
	State Auditor.....	Olympia
	State Treasurer.....	Olympia
State Fisheries Board	E. A. Sims... 1216 Alaska Bld.,	Seattle
	Harry Ramwell... 1216 Alaska Bld.,	Seattle
	E. P. Blake... 1216 Alaska Bld.,	Seattle
State Highway Committee	Governor	Olympia
	State Auditor.....	Olympia
	State Treasurer.....	Olympia
State Humane Bureau	Governor	Olympia
	Attorney General.....	Olympia
	Supt. Public Instruction.....	Olympia
	Mrs. Agnes MacDonald.....	Spokane
	Chas. M. Farrer.....	Seattle
State Law Library Committee ♦.....	Chief Justice Supreme Court...	Olympia
	Attorney General.....	Olympia
	Secretary of State.....	Olympia
State Library Committee	Supt. Public Instruction.....	Olympia
	Commissioner of Public Lands.....	Olympia
	State Treasurer.....	Olympia
State Parks Committee	Commissioner of Public Lands.....	Olympia
	Secretary of State.....	Olympia
	State Treasurer.....	Olympia
State Voting Machine Committee	Secretary of State.....	Olympia
	Supt. Public Instruction.....	Olympia
	State Insurance Commissioner.....	Olympia
Uniform Legislative Committee	Charles E. Sheppard.....	Seattle
	Dix H. Rowland.....	Tacoma
	Arthur W. Davis.....	Olympia
Washington State Historical Society	Governor	Olympia
	Secretary of State.....	Olympia
	State Treasurer.....	Olympia
	Secretary	W. P. Bonney..... Tacoma

STATE INSTITUTIONS

Board of Regents University of

Washington	O. A. Fechter.....	Yakima
	James H. Davis.....	Tacoma
	R. R. Rogers.....	Spokane
	Warner A. Rupp.....	Aberdeen
	Winlock W. Miller.....	Seattle
	Dr. W. A. Shannon.....	Seattle
	Ruth Karr McKee.....	Vancouver

Board of Regents State College of

Washington	W. A. Ritz.....	Walla Walla
	Arthur W. Davis.....	Spokane
	F. J. Wilmer.....	Rosalia
	James H. Hulbert.....	Mt. Vernon
	A. D. Dunn.....	Wapato

Trustees State Normal School Cheney.....

N. D. Showalter.....	Cheney
Mary A. Monroe.....	Spokane
V. T. Tustin.....	Spokane
Chas. E. Myers.....	Davenport

Trustees State Normal School Centralia.....

H. L. Bras.....	Centralia
A. E. Rice.....	Chehalis
F. A. Hazeltine.....	South Bend

Trustees State Normal School Bellingham.....

Dr. Dwight B. Waldo.....	Bellingham
W. B. Whitcomb.....	Bellingham
C. M. Olson.....	Bellingham
W. D. Kirkpatrick.....	Bellingham

Trustees State Normal School Ellensburg.....

Geo. H. Black.....	Ellensburg
G. P. Short.....	Ellensburg
Ralph Williamson.....	Yakima
Sue M. Horsley.....	Yakima

University of Washington—

President	Dr. Henry Suzzallo.....	Seattle
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State College of Washington—

President	Dr. E. O. Holland.....	Pullman
-----------------	------------------------	---------

State School for Deaf.....Geo. B. Lloyd, Supt.....Vancouver

State School for Blind.....Herbert R. Chapman, Supt....Vancouver

State Training School.....Chas. Briffet, Supt.....Chehalis

State School for Girls.....Ida McQuesten, Supt.....Grand Mound

State Soldiers' Home.....H. W. North, Supt.....Orting

Washington Veterans' Home.....Dr. H. M. Francisco, Supt.Retsil

Western State Hospital.....Dr. David Livingstone, Supt.,Stellacoom

Eastern State Hospital.....Dr. A. S. Oliver, Jr., Supt..Medical Lake

Northern State Hospital.....Dr. J. W. Doughty, Supt..Sedro Woolley

State Penitentiary.....John W. Pace, Supt.....Walla Walla

State Custodial School.....E. G. Bixler, Supt.....Medical Lake

State Reformatory.....J. J. Cameron, Supt.....Monroe

COUNTY OFFICERS OF WASHINGTON FOR THE TERM COMMENCING JANUARY 8, 1923.

COUNTIES	COUNTY SEAT	SHERIFF	CLERK	AUDITOR	TREASURER
1 Adams	Ritzville	Joe Schafer (R)	R. E. Edwards (R)	Lavine Schragg (R)	Laura Schragg (R)
2 Asotin	Asotin	Wayne Bezona (D)	M. E. Crabb (R)	J. E. Heritage (R)	Lillie Ausman (R)
3 Benton	Prosser	James Bexphard (R)	Kathryn Severins (R)	E. O. Keene (R)	Ivan Macy (R)
4 Chelan	Wenatchee	Bert McManus (R)	L. T. Armstrong (R)	John Goffrey (D)	C. E. Buttles (R)
5 Clallam	Port Angeles	William A. Nelson (R)	Sam C. Rickson (R)	J. W. Warren (R)	Ralph E. Davis (R)
6 Clarke	Vancouver	Wm. A. Thompson (D)	Sam C. Rickson (R)	Fred F. Strickling (R)	Burdley Asselman (D)
7 Columbia	Dayton	Nelson J. Green (D)	Cora Morgan (R)	F. M. Norris (R)	Burdley Asselman (D)
8 Cowlitz	Kelso	Clark Studebaker (R)	L. H. Huntington (R)	H. D. Renner (R)	Elden B. Dunham (R)
9 Douglas	Waterville	B. B. Schmitz (D)	C. H. Hazelton (D)	Frank B. Malloy (R)	Mattie S. Brown (D)
10 Ferry	Republic	Thomas J. Barker (D)	Eva B. Call (D)	Madge M. Leonard (D)	A. E. Cardinal (R)
11 Franklin	Pasco	Fred Norling (F-L)	Dorothy L. Garwood (D)	A. A. Barnes (D)	E. D. Sheffield (D)
12 Garfield	Pomeroy	E. E. Powell (R)	Edith Hall (R)	Fred DeVleming (R)	Elizabeth A. Dean (R)
13 Grant	Ephrata	Chas. E. Anderson (D)	R. T. Gibbons (D)	W. W. Kinsey (D)	James H. Hill (R)
14 Grant Harbor	Montesano	Elmer L. Gibson (R)	W. C. Blibwell (R)	W. D. Campbell (R)	Oliver F. Dunning (R)
15 Island	Coupeville	Wm. F. Gookins (R)	Edward H. Clark (R)	Raymond L. Maylor (R)	Rae V. Vader (R)
16 Jefferson	Port Townsend	Phil Chace (R)	E. E. Novotny (R)	J. J. Burdick (R)	Rae M. Plummer (R)
17 King	Seattle	Matt Starwich (R)	George A. Grant (R)	D. E. Ferguson (R)	Wm. W. Shields (R)
18 Kitsap	Port Orchard	John Stanloch (R)	Arthur Lund (R)	John F. Anderson (R)	J. M. Peterson (R)
19 Kittitas	Eilensburg	George Gray (R)	Tony J. Bucklin (R)	Fred T. Hofman (R)	Mollie R. Dixon (R)
20 Klickitat	Goldendale	W. S. Warwick (R)	Evelyn Crowe Nelson (R)	R. M. Spoon (R)	Helena McGulre (R)
21 Lewis	Chehalis	F. M. Roberts (R)	Mary Grimm (R)	John W. Boone (R)	Chas. M. Hastings (R)
22 Lincoln	Davenport	F. J. Gilpatrick (D)	Fred B. Squire (D)	James Goodwin (D)	C. C. Gibson (D)
23 Mason	Shelton	L. H. Jacobs (R)	Stella C. Jensen (R)	E. L. Kellogg (R)	Ione W. Doyle (D)
24 Okanogan	Okanogan	E. J. Wilson (R)	M. E. Tonseth (R)	Jos. H. Silverthorn (R)	Dale S. Rice (R)
25 Pacific	South Bend	Oscar N. Chester (D)	W. E. Lovering (R)	J. Frank Miller (R)	Elbert Pedersen (R)
26 Pend Oreille	Newport	L. S. Everett (D)	Chas. T. Barker (R)	Lillian Blaw (D)	S. M. McGee (D)
27 Pierce	Tacoma	Tom Desmond (R)	J. F. Libby (R)	P. Campbell, Jr. (R)	Geo. M. Meath (R)
28 San Juan	Friday Harbor	P. N. Gerard (R)	H. C. McMullen (R)	F. Campbell, Jr. (R)	Fred E. Kirby (R)
29 Skagit	Mount Vernon	C. R. Conn (R)	Margaret Thompson (R)	Walter C. Barrow (R)	E. Hammer (R)
30 Skamania	Stevenson	John C. Meyer (R)	Geo. C. Chesser (D)	Neil A. Mitchell (R)	John C. Wachter (R)
31 Snohomish	Everett	James McCulloch (R)	Frank A. Turner (R)	Adrian Hulbert (R)	John A. Ramstad (R)
32 Spokane	Spokane	Clarence E. Long (R)	John Gifford (R)	Elmer Bartlett (R)	G. F. De Graff (R)
33 Stevens	Colville	Ludwig P. Johnson (R)	E. J. Tremblay (R)	Dorothy Dexter (R)	W. L. Biggar (R)
34 Thurston	Olympia	Charles Jackson (D)	I. N. Holmes (R)	E. L. Van Epps (D)	W. C. Salter (R)
35 Wahkiakum	Cathlamet	Robert McMath (F-L)	Mary Cooper (R)	Emma C. Below (R)	Joseph Giffard (R)
36 Walla Walla	Walla Walla	Chas. J. Stringer (R)	W. Kimmerly (Ind)	Sam L. Reavis (D)	Clifford C. Douglass (R)
37 Whatcom	Bellingham	A. L. Callahan (R)	G. P. Kincaid (R)	Jim E. Barrett (R)	Edith N. Thompson (R)
38 Whitman	Colfax	Wm. Cole (R)	John H. Newman (R)	Percy C. Manning (D)	E. E. Thompson (R)
39 Yakima	Yakima	L. D. Luce (R)	Thomas Granger (R)	Edmund B. Riley (R)	Lillian Busch (R)

R—Republican; D—Democrat; F-L—Farmer-Labor; Ind—Independent

COUNTY OFFICERS OF WASHINGTON—Continued.

COUNTIES	ATTORNEY	ASSESSOR	SUPT. SCHOOLS*	ENGINEER	CORONER
1 Adams	Richard B. Ott (R)	L. G. Weston (D)	J. H. Perkins (D)	Guy C. Sturman (R)	C. Henderson (R)
2 Asotin	E. J. Doyle (R)	H. G. Spring (R)	M. Kathryn Pharis (D)	J. Swain (R)	H. R. Merchant (R)
3 Benton	Geo. O. Beardsley (R)	Harry Forsyth (R)	J. W. Gilkey (R)	Chas. L. Ammon (R)	C. A. Wamba (D)
4 Chelan	Sam R. Sumner (R)	R. A. Scheble (R)	E. C. Bowersox (R)	John Duff (R)	A. J. Templeton (R)
5 Clallam	John M. Wilson (R)	Herbert H. Wood (R)	Inez V. McLaughlin (R)	Frank Sullivan (R)	L. Dwelly (R)
6 Clarke	Jas. Hall (R)	C. M. Palmer (R)	Albert F. Krolm (R)	W. A. Swartz (R)	Victor H. Limber (R)
7 Columbia	R. M. Sturdevant (R)	H. E. Romane (R)	Bertha E. A. Windust (R)	Roy L. McBride (D)	Dr. Willis Wilson (R)
8 Cowlitz	Hite Imus (R)	H. L. Sellers (D)	W. O. Powell (R)	E. A. Middlebrooks (R)	W. D. Van Note (R)
9 Douglas	S. M. Driver (D)	L. L. Sellers (D)	Annie M. Walker (D)	Wm. H. Long (D)	E. M. Thomas (D)
10 Ferry	Frank M. Allyn (R)	John C. Cody (D)	Eva Hane (R)	V. G. Kethman (D)	Tracey T. Hunton (R)
11 Franklin	C. W. Johnson (R)	W. T. Anderson (D)	Ila M. Butler (D)	J. W. Kethman (D)	H. E. O'Brien (R)
12 Garfield	Alex. McCabe (D)	Claude Buchet (D)	Max H. Dean (R)	G. L. Finch (D)	C. M. Vassar (D)
13 Grant	N. W. Washington (D)	F. L. Bethesda (R)	J. B. Sargent (R)	Norval Enger (R)	T. E. Jenkins (R)
14 Grays Harbor	A. E. Graham (R)	J. E. Calder (R)	Ralph Main (R)	L. A. Kirkwood (R)	L. Hopkinson, M. D. (R)
15 Island	Floyd Hatfield (D)	Gilbert S. Olsen (R)	Edith Delanty (R)	J. H. Wanamaker (R)	Dr. H. A. Carskadden (R)
16 Jefferson	A. H. Packard (R)	H. E. Anderson (R)	A. S. Burrows (R)	S. B. Edwards (R)	F. A. Meeker (D)
17 King	Malcolm Douglas (R)	Samuel H. Chase (R)	W. G. Callow (R)	T. R. Beeman (R)	Dr. W. H. Corson (R)
18 Kitsap	R. R. Greenwood (R)	Oscar A. Sword (R)	Mrs. Dora Wilson Lee (R)	J. Lee Berry (R)	Fred R. Lewis (R)
19 Kittitas	A. L. McGuire (D)	Wm. Newstroom (R)	Jean C. Gibson (R)	W. T. Bowman (R)	H. Z. Dean (R)
20 Klickitat	C. W. Ramsey (R)	Chas. F. Jaekel (R)	Myrtia Bright (R)	C. W. Spalding (R)	Merle W. Chapman (R)
21 Lewis	Don Abel (D)	S. C. Davis (R)	Carl W. Morgan (R)	Roy L. Greene (R)	E. C. Fissell (R)
22 Lincoln	Roy C. Fox (R)	Irvin R. Borek (R)	Jean Todd Fredson (R)	J. L. Thayer (R)	C. M. Phillips (R)
23 Mason	Chas. R. Lewis (R)	E. F. Frye (R)	Earl B. Gritonell (R)	D. C. Warfel (R)	Dr. L. S. Dewey (R)
24 Okanogan	Wm. O'Connor (R)	J. R. Leach (R)	Arepta Murdock (R)	C. S. B. Henry (R)	Albro Dickinson (R)
25 Pacific	J. I. O'Phelan (R)	M. H. L. Dunwoodie (R)	Charlotte M. Spalding (D)	J. C. Stegner (R)	Wm. Davis (R)
26 Pend Oreille	Sidney W. Rogers (R)	A. W. Carr (R)	Howard J. Fisher (R)	C. H. Votaw (R)	Dr. F. J. Stewart (R)
27 Pierce	J. W. Selden (R)	F. W. Cobb (R)	F. W. Cobb (R)	W. S. Sallee (R)	H. D. Dunham (R)
28 San Juan	S. R. Buck (R)	W. H. Whitney (D)	Mable Graham (R)	Frank Gilkey (R)	T. J. McDaniels (R)
29 Skagit	W. W. Gilbert (R)	R. M. Wright (R)	Lillie Miller (R)	H. Seymour Hall (R)	Chas. H. Fickel (R)
30 Skamania	Geo. E. O'Bryon (—)	R. W. Williams (R)	J. A. Jacobson (R)	Ross D. Alverson (R)	Albert C. Baker (R)
31 Snohomish	C. T. Roscoe (R)	I. A. Stewart (R)	A. J. Hergeshimer (R)	Harry S. Baker (R)	Dr. K. G. McKay (D)
32 Spokane	Chas. H. Leavy (D)	Chester R. Wiley (R)	F. L. Carroll (R)	T. M. Offutt (R)	Kenneth L. Partlow (R)
33 Stevens	T. I. Oakshott (R)	J. H. Gifford (R)	Florence S. McKinnon (R)	Frank A. Weir (R)	G. F. Pierrot (R)
34 Thurston	R. R. Fullerton (R)	N. P. Overn (R)	Gilbert C. Woods (D)	G. L. Osborne (R)	J. W. Coakley (D)
35 Walla Walla	Geo. F. Hanigan (R)	A. H. Johnson (R)	Neille H. Abbott (R)	L. O. Kennedy (R)	Dr. Max Menlig (R)
36 Walla Walla	A. J. Gillis (R)	H. D. McArthur (R)	H. A. Ellis (R)	L. R. Sampson (R)	W. R. Goodrich (R)
37 Whitcom	Edwin Gruber (R)	M. C. True (R)	Mae Mark (R)	O. E. Brashears (R)	Walter M. Brown (R)
38 Whitman	W. LeRoy LaFollette, Jr. (R)	L. M. Tyrrell (R)			
39 Yakima	Sydney Livesey (R)				

R Republican; D—Democrat; F-I—Farmer-Labor; — Not specified on returns.

* Term begins September, 1923.

COUNTY OFFICERS OF WASHINGTON—Continued.

COUNTIES	COUNTY COMMISSIONERS		
	First Dist.	Second Dist.	Third Dist.
1 Adams	J. J. Oestreich (R)...	E. W. Best (D)...	Walter J. Gray (R)
2 Asotin	Roy J. Favor (R)...	R. Ray Tuttle (R)...	J. W. Whittaker (R)
3 Benton	Sam Allard (R)...	C. E. De Bow (R)...	R. H. Briggs (R)
4 Chelan	J. H. Miller (R)...	E. C. Long (R)...	S. Johnson (R)
5 Clallam	Thad Wagner (R)...	O. H. Babcock (R)...	T. F. Rixon (R)
6 Clarke	G. J. Angemach (R)...	W. Marchbank (R)...	William Paul (R)
7 Coluinbia	J. A. Hanger (D)...	J. B. Blessinger (R)...	E. O. Powers (R)
8 Cowlitz	Ben Barr (R).....	E. D. Holbrook (R)...	P. A. Parker (R)
9 Douglas	W. M. Jones (R)...	F. S. Garred (D)...	Z. V. Leslie (R)
10 Ferry	M. O'Brien (R).....	J. W. O'Connell (R)...	H. J. Lefevre (D)
11 Franklin	Merle G. Radelmiller (F-L)...	J. C. Nunamaker (R)	Marion Moore (D)
12 Garfield	James McGreevy (D)	H. B. Stallcop (R)...	R. D. Williams (R)
13 Grant	David Lewis (R)...	Frank W. Lees (R)...	E. I. Huffman (D)
14 Grays Harbor...	W. E. Johnson (R)...	S. K. Bowes (R)...	Will Dineen (R)
15 Island	F. W. Hamlin (R)...	J. A. Neil (R)...	O. N. Dock (R)
16 Jefferson	E. S. Barnes (R)...	H. L. Bill (R)...	Henry Morey (R)
17 King	Wm. A. Gaines (R)...	Frank H. Paul (R)...	Tom Dobson (R)
18 Kitsap	C. E. Greaves (R)...	R. E. Bucklin (R)...	J. F. Cartier (R)
19 Kittitas	James Carver (R)...	Wm. Adam (R)...	J. F. Duncan (R)
20 Klickitat	A. E. Harden (—)...	Jacob Crocker (R)...	J. B. Andrew (R)
21 Lewis	L. A. Stahl (R)...	Henry Rayton (R)...	W. A. H. Birley (R)
22 Lincoln	S. B. Burdass (R)...	Fred F. Morse (R)...	J. C. Mearns (R)
23 Mason	Willard Case (R)...	F. C. Willey (—)...	S. W. Blanton (R)
24 Okanogan	W. S. Shumway (R)...	Amos Stokes (R)...	R. A. Nixon (R)
25 Pacific	Ernest R. Leber (R)...	L. D. Williams (R)...	Roy Wheaton (R)
26 Pend Oreille ..	H. G. Murphy (R)...	S. Holsington (D)...	P. G. Decker (R)
27 Pierce	Henry Ball (R)...	Frederic Shaw (R)...	F. R. Easterday (R)
28 San Juan	C. J. Sandwith (R)...	H. T. Cayon (R)...	N. P. Hodgson (R)
29 Skagit	E. Van Buren (R)...	Geo. B. Reay (R)...	R. Thompson (R)
30 Skamania	Wm. Butler (D)...	H. E. Sawyer (D)...	Louis Thun (R)
31 Snohomish	Peter Henning (R)...	T. C. Fleming (R)...	W. W. Morgan (R)
32 Spokane	C. P. Mayer (R)...	David T. Ham (R)...	Geo. W. Wlitcher (R)
33 Stevens	Joe Hudspeth (R)...	J. S. Lane (R)...	J. H. Savage (R)
34 Thurston	F. G. Anderson (R)...	M. F. Pugsley (R)...	M. J. Neylon (R)
35 Wahkiakum	L. B. Healey (R)...	J. A. Martin (R)...	C. J. Wirkkala (R)
36 Walla Walla	E. J. Cantonwine (R)...	N. B. Atkinson (R)...	H. H. Hanson (R)
37 Whatcom	J. A. Miller (R)...	E. C. Baxter (R)...	Ed Brown (R)
38 Whitman	W. C. McCoy (R)...	A. L. Maxwell (R)...	P. M. Price (R)
39 Yakima	G. Alexander (R)...	J. E. Marble (R)...	O. W. Middleton (R)

R—Republican; D—Democrat; F-L—Farmer-Labor; — —Not specified on returns.

JUDICIARY.

SUPREME COURT JUDGES.

John F. Main, Chief Justice.....	Seattle
Emmett N. Parker	Tacoma
O. R. Holcomb.....	Ritzville
Mark A. Fullerton.....	Colfax
John R. Mitchell.....	Olympia
Warren W. Tolman.....	Spokane
Kenneth Mackintosh.....	Seattle
J. B. Bridges.....	Aberdeen
William H. Pemberton.....	Bellingham

SUPERIOR COURT JUDGES.

Adams County.....	John Truax	Ritzville
Asotin County.....	Chester F. Miller	Dayton
Benton County.....	John Truax	Ritzville
Chelan County.....	William A. Grimshaw	Wenatchee
Clallam County.....	John M. Ralston	Port Angeles
Clarke County.....	Geo. B. Simpson.....	Vancouver
Columbia County.....	Chester F. Miller	Dayton
Cowlitz County.....	Homer Kirby	Kalama
Douglas County.....	Sam B. Hill	Waterville
Ferry County.....	Charles H. Neal	Oroville
Franklin County.....	John Truax	Ritzville
Garfield County.....	Chester F. Miller	Dayton
Grant County.....	Sam B. Hill	Waterville
Grays Harbor County.....	Ben Sheeks	Montesano
	George D. Abel.....	Montesano
Island County.....	Guy C. Alston	Everett
	Ralph C. Bell	Everett
Jefferson County.....	John M. Ralston	Port Angeles
King County.....	J. T. Ronald	Seattle
	King Dykeman	Seattle
	A. W. Frater	Seattle
	Boyd J. Tallman	Seattle
	Otis W. Brinker.....	Seattle
	Mitchell Gilliam	Seattle
	Austin E. Griffiths	Seattle
	Calvin S. Hall	Seattle
	Everett Smith	Seattle
Kitsap County.....	Walter M. French	Port Orchard
Kittitas County.....	Jno. B. Davidson	Ellensburg
Klickitat County.....	Homer Kirby	Kalama
Lewis County.....	W. A. Reynolds	Chehalis
Lincoln County.....	Joseph Sessions	Davenport
Mason County.....	John M. Willson	Olympia
	D. F. Wright	Olympia
Okanogan County.....	Charles H. Neal	Oroville
Pacific County.....	H. W. B. Hewen	South Bend
Pend Oreille County.....	D. H. Carey	Colville
Pierce County.....	W. O. Chapman	Tacoma
	Ernest M. Card	Tacoma
	W. D. Askren	Tacoma
	M. L. Clifford	Tacoma
San Juan County.....	Ed E. Hardin	Bellingham
	W. P. Brown	Bellingham
Skagit County.....	Augustus Brawley	Mount Vernon

Skamania County.....	Homer Kirby	Kalama
Snohomish County.....	Guy C. Alston	Everett
	Ralph C. Bell	Everett
Spokane County.....	Bruce Blake	Spokane
	Hugo E. Oswald	Spokane
	Wm. A. Huneke	Spokane
	R. M. Webster	Spokane
	Joseph B. Lindsley	Spokane
Stevens County.....	D. H. Carey	Colville
Thurston County.....	John M. Wilson	Olympia
	D. F. Wright	Olympia
Wahkiakum County.....	H. W. B. Hewen	South Bend
Walla Walla County.....	Edward C. Mills	Walla Walla
Whatcom County.....	Ed E. Hardin	Bellingham
	W. P. Brown	Bellingham
Whitman County.....	R. L. McCroskey	Colfax
Yakima County.....	Allen A. Davis.....	Yakima
	Harold B. Gilbert	Yakima

The Third Biennial Report
OF THE
Joint Board of Higher
Curricula

TO THE
GOVERNOR OF WASHINGTON

PART ONE

1920-1921



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LETTER OF TRANSMITTAL

To His Excellency, Hon. Louis F. Hart, Governor of Washington, Olympia, Washington.

Sir: In accordance with section twelve (12) of chapter ten (10), section one (1) of chapter ninety-five (95) of Session Laws of Washington of 1917, approved February 10, and March 12, 1917, we have the honor to submit herewith to you, and through you to the Legislature of the State of Washington, the first part of the third biennial report of the Joint Board of Higher Curricula.

Respectfully,

THE JOINT BOARD OF HIGHER CURRICULA.

L. D. McArdle, President.

Edwin B. Stevens, Secretary.

Seattle, Washington, February 20, 1921.

THE LAW RECONSTITUTING THE JOINT BOARD OF HIGHER CURRICULA.

(Laws of Washington, Session of 1921.)

Chapter 85, Section 1, of the Laws of 1921. That Sec. 4745 of Pierce's Code* be amended to read as follows:

Section 4745. There is hereby established a joint board of higher curricula composed of seven members, namely, the president of the University of Washington, the president of the State College of Washington, the president of one of the state normal schools to be selected by the presidents of the state normal schools and four citizens of the State of Washington who are in no way connected with the institutions of higher learning, to be appointed by the governor. The selected members of the joint board shall hold office for two years and shall serve until their successors are selected.

Approved by the Governor March 14, 1921.

Chapter 142, Section 1, of the Laws of 1921. The state board of equalization shall, beginning the fiscal year, 1921, and annually thereafter, at the time of levying taxes for state purposes, levy upon all property subject to taxation, a tax of one and ten one-hundredths of one mill (1.10) for the state university fund; sixty-seven one hundredths (.67) for the state college fund; twenty one hundredths of one mill (.20) for the Bellingham Normal School fund; fifteen and nine-tenths hundredths of one mill (.159) for the Cheney Normal School fund, and twelve one hundredths of one mill (.12) for the Ellensburg Normal School fund.

It shall be the duty of the joint board of higher curricula in the report to be made next preceding the convening of the legislature in 1925 to recommend any changes in levy herein provided for which the said board may deem necessary or proper, and to give their specific grounds and reasons therefor, for the purpose of having the levy herein provided for, readjusted by the legislature of 1925.

Approved by the Governor March 21, 1921.

*Identical with Chapter 10, Section 12, Laws of Washington 1917, post.

THE ORIGINAL LAW ESTABLISHING THE JOINT BOARD OF HIGHER CURRICULA.

(Laws of Washington, Session of 1917.)

Chapter 10, Section 12. There is hereby established a joint board of higher curricula composed of nine members, namely, the president of the University of Washington, two regents of said university, selected by the board of regents of said university, the president of the State College of Washington, two regents of said college selected by the board of regents of said college, the president of one of the state normal schools selected by the presidents of the state normal schools, and one trustee from each of the boards of trustees of the other two normal schools, selected by their respective boards of trustees. The selected members of the joint board shall hold office for two years and shall serve until their successors are selected.

Said joint board of higher curricula shall meet at the state capitol on the first Monday in October of each year, and proceed to organize by electing one of their number as chairman and one of their number as secretary. Special meetings may be called by the chairman and must be called at the written request of three members of said joint board.

Said joint board shall each year consider matters of efficiency and economy in the administration of the foregoing institutions and shall make recommendations to the boards of regents and of trustees of the several institutions. They shall survey the several institutions, investigating the enrollment, attendance, and cost of instruction, in the several institutions, and report biennially to the governor, on or before December 15th next preceding the convening of the legislature, the courses of study pursued in each institution and the detailed cost per student of operating and maintaining the various courses of study. They shall report such other matters as said joint board may deem necessary. No new major professional or applied science line shall be introduced into any of the foregoing institutions except with the approval of six members of said joint board of higher curricula.

Chapter 95, Section 1. It shall be the duty of the joint board of higher curricula in the report to be made next preceding the convening of the legislature in 1921 to recommend any changes in levy herein provided for which the said board may deem necessary or proper, and to give their specific grounds and reasons therefor, for the purpose of having the levy herein provided for readjusted by the legislature of 1921.

OPINION OF ATTORNEY GENERAL.

Olympia, Washington, July 30, 1921.

Hon. L. D. McArdle, Director of Efficiency,
Olympia, Washington.

Dear Sir:—

You have requested the opinion of this office with respect to the official duties of the Board of Higher Curricula.

This Board was created by Section 12, Chapter 10, Laws of 1917. Section 12 consists of three paragraphs, the first establishing the membership, the second the time and place of meetings, and the third the powers and duties of the Board. The section was amended by Chapter 85, Laws of 1921, which changes the membership from nine to seven members, and makes a further change in their qualifications.

In the amendatory act, however, only the first paragraph of the original section is set out, so that under the ordinary rule of statutory construction, the second and third paragraphs are repealed. We therefore have the situation of an official board with no prescribed statutory duties or powers. We cannot assume in this case that the legislature inadvertently omitted the two paragraphs, and we must take the amendatory act as we find it.

The rule of statutory construction applicable is well stated in 25 R. C. L. at page 923, where it is said:

"Where a section expressly amendatory of another section of a statute purports to set out in full all it is intended to contain, any matter which was in the original section but is not in the amendatory section is repealed by the omission."

See also *State ex rel. McMillan v. Hills*, 109 Wash. 175.

To construe Chapter 85 *supra* as amending the first paragraph of Section 12 *supra*, permitting the remainder of the section to stand, would be to disregard the provision of Section 37, Article 2, of the constitution which requires sections as amended to be set forth in full.

It might be well to point out that the difficulty that arises by reason of the failure of the legislature to provide specific duties for the board is more apparent than real. The board has heretofore acted in a purely advisory capacity except as to the approval of new courses and lines, and there is no reason why it should not continue to do so.

We also call your attention to the provision of Chapter 142, Laws of 1921, which requires the board to make a certain specific report to the legislature of 1925. Necessarily meetings must be held to consider the questions of levies and to investigate conditions before such a report could be made.

Yours very respectfully,

L. L. THOMPSON,
Attorney General.

THE RECONSTITUTED BOARD.

Acting under the authority of the Law of 1921 as stated above, the Governor appointed the following to serve as members of the Joint Board of Higher Curricula: Hon. W. H. Abel of Montesano; Hon. Fred K. Jones of Spokane; Hon. L. D. McArdle, Director of the Department of Efficiency, Olympia, and Hon. Dudley G. Wooten of Seattle. The other members of the Board are President Henry Suzzallo of the University of Washington, President E. O. Holland of the Washington State College, and President George H. Black, (representing the Normal Schools) of the State Normal School at Ellensburg.

The first meeting of the Board was held in the Governor's office at Olympia on December 5, 1921. Hon. L. D. McArdle was elected chairman and E. B. Stevens, Executive Secretary, University of Washington, Secretary. The institutions were required to continue the census records as provided by the former board and the Committee of Assisting Accountants consisting of the accountants of the several institutions was authorized to complete the report for the year ending June 30, 1921.

At the second meeting, held in Seattle on February 20, 1922, the report for the year 1920-21 was approved and ordered printed.

CHAPTER I.

EXPLANATORY NOTES.

1—THE PERIOD COVERED.

The Third Biennial Report is submitted in two parts. Part One covers the year 1920-21. Part Two, which will be published separately, will be for the year 1921-22. The year begins July 1 and closes with June 30.

2—THE DIVISIONS OF THE YEAR.

With the exception of the State College, the institutions operate on the twelve week term basis. The regular academic year is composed of three such terms, while in addition there is a summer term. These terms are generally referred to as quarters where the total number of weeks the institutions are open approximate 48 in the year. The State College divides the regular year into two semesters of eighteen weeks each and in addition has a six-weeks summer session.

3—THE CENSUS RETURNS.

As authorized by the Joint Board of Higher Curricula (October 1, 1917) each institution takes an accurate census at some time within the first four weeks of instruction of each semester or quarter. The census returns are made under two headings (1) General Census Enrollment, in which Regular and Special students are classified by their major lines of study and (2) Class Census Enrollment showing by courses the credits, the number of students and the hours of lectures, recitations, conference and laboratory work. It should be noted that the total of all the major students in an institution is the same as the total number of different students enrolled. In the case of class enrollments, however, the same student is counted in each class in which he is enrolled, giving a total which is usually referred to as the "gross enrollment in classes." From the class census enrollments are readily tabulated the number of courses, the number of course credits, the gross enrollment in each department and the student clock hours for each course, department and institution.

A "course" is that division of the work offered by the institution which deals with the subject matter of certain arts or sciences or groups of the same organized in a department. For example, Chemistry I is a course in the department of Chemistry.

A "credit" represents the number of points set as the value of a course and this bears usually a certain relation to the number of class meetings per week. When, at the end of the quarter or semester, the work has been shown to be successfully completed the student is given, for example, five, three, two, etc., credits on the records of the institution.

A student's normal weekly program in most institutions of higher education amounts to fifteen lectures or recitations. Where laboratory work is a part of the student's program two hours are normally considered as the equivalent of one hour of lecture or recitation. Thus the student's normal weekly schedule in terms of recitation or lectures becomes the standard required number of "credits."

It is readily seen that for an academic year divided into two parts the normal credits earned would be thirty; for a year divided into three parts

the normal number of credits would be forty-five. These credits, however, represent equal units of instruction, the total number of weeks being thirty-six and the normal number of lectures, recitations, or equivalent laboratory periods per week being in each case fifteen. In this way the requirement of the University for a degree representing four years' work was formerly, under the semester plan, one hundred and twenty scholastic credits, and since the beginning of 1917-18 under the quarter plan, one hundred and eighty.

The clock hours per week of lecture or other work for each course are given in the class census reports. For instance, if in Psychology I the course is made up of four lectures and two hours in the laboratory the total clock hours per week is six. It is the number of the clock hours per week required in a course multiplied by the class enrollment which gives the number of student clock hours per week for the course.

A student clock hour is an hour of instruction of one student in lecture, recitation, laboratory or conference. The number of student clock hours represented by a course is found by multiplying the number of students by the number of clock hours per week of instruction and the result by the number of weeks involved. For instance, if Sociology I had an enrollment of 199 students and the number of clock hours per week was five and the number of weeks twelve, the total of student clock hours for this course was then obtained as follows: $199 \times 5 \times 12$ or 11,940. By a similar process the student clock hours represented by the other courses are computed and the total for the department for that quarter found.

4—THE COMPARATIVE TABLES.

It should be noted that in the comparative tables all figures are reduced to a common basis. It is obvious that the total student clock hours for a year will be the same whatever the divisions of the school year may be. The "Carrying Load—Academic Year Unit" is used in order that a figure showing the full annual enrollment on the academic year basis may be had. This is obtained by adding to the number of students in residence at each regular quarter census the number of summer students reduced to the quarter basis and dividing the sum by three. In case the semester system is used, the summer enrollment is reduced to the eighteen weeks basis and added to the sum of the first and second semester census enrollments; the total is then divided by two. This figure is needed to correspond with the parallel one representing the total money expended upon instruction. The summer work as it grows is too important to be ignored and it can be best understood and interpreted if reduced to the common basis of the regular year.

5—PROCEDURE FOR UNIFORM ACCOUNTING.

The procedure followed in making up the first and second biennial reports has been further developed. The unsatisfactory methods of handling the overhead and the capital charges used in the first report were superseded in the second report by a more logical distribution of physical plant charges according to floor space and the use of depreciation in the place of an arbitrary division of capital expenditures.

The present report makes use of the procedure adopted for the second report but rearranges the tables in order to facilitate their interpretation. The

tables dealing specifically with the University and State College costs are segregated from those dealing with Normal School costs. The curricula cost tables have been improved. Summary tables are included. Another division of the report deals with the "Use and Equipment of the Plant." As appendices are included the tables of receipts and expenditures, classified costs and expenditures and the autumn census enrollment.

In order to simplify the use of the classified cost and expenditure sheets the following uniform arrangement of the items was adopted effective for the year 1921-22:

- I. Instruction.
- II. Cooperative and Scientific Services.
- III. Overhead Departments.
 - (a) Administration and General Expense.
 - (b) Student Welfare.
 - (c) Library.
 - (d) Physical Plant.
- Total I-III.
- IV. Physical Plant Additions.
- V. Supplementary Operations.

The headings for the columns in the same sheet are as follows:

OPERATION AND MAINTENANCE						Depreciation	Total Cost	Capital Outlay
Salary and Wages	Supplies	Traveling Expense	Print'g and Publishing	Repairs	Total			

This will make it possible to check quickly the overhead items. The total of Items I, II, and III will correspond to the total costs shown in tables 1a and 1b. Item IV Physical Plant Additions is for capital outlay expenditures only. Items IV and V do not enter into the costs.

In order that the floor space might be used for distributing the physical plant overhead, a survey of the physical plant of each institution is ordered for February of each year. Uniform forms for compiling this data have also been approved. The following are the forms for each institution's reports:

Table 10. DISTRIBUTION OF SQUARE FEET OF FLOOR SPACE ACCORDING TO USE.

Name of Building	Instruction	General and Administration	Physical Plant	Cooperative Service	Student Welfare	Supplementary Business Operations	Total
1	2	3	4	5	6	7	8

Table 11. DEPARTMENT ROOM CHART SHOWING SQUARE FOOT HOURS USED AND CHARGED.

Department	Building and Room	Use	Square Feet	Capacity	Hours Used	Square Foot Hours	Square Foot Hours Charged	Hours Used by Other Departments
1	2	3	4	5	6	7	8	9

Note: Departments will be charged with full use (35 hours) for any room equipped by it in such a way as not to be available for use by other departments.

Table 10 is the most convenient for use in distributing the overhead to cooperative services on the basis of the square feet of floor space used by the departments or divisions grouped under this heading. (See paragraph 13, p. 7.)

Table 11 is used in distributing the physical plant overhead to the instructional departments, the distribution being made on the ratio of the square-foot-hours charged (column 8) to any department to the total square-foot-hours charged to all departments.

The figures in the column headed square-foot-hours are obtained by multiplying the square feet (column 4) by the hours used (column 6). This gives the figure in column 7 which may also be the same in column 8 except for those cases where a department is charged full use because the room is unavailable to other departments. The total square-foot-hours of a department represents the room use on the basis of both the space and time factor, and so makes it possible to distribute the physical plant overhead to the instructional departments. Where rooms are used by several departments, the necessity for such a factor is readily seen.

To make possible a uniform practice in computing depreciation, forms for an inventory and depreciation table including both buildings and equipment were introduced. A good idea of these tables may be had from the comparative tables 12a and 12b. The classification of both buildings and equipment and the depreciation percentages used are those approved by the State Bureau of Inspection and Supervision of Public Offices.

The specific rules of procedure follow:

(1) Each institution shall make its report to the Joint Board of Higher Curricula annually.

(2) Each report shall regularly cover the entire year and a separate report shall not be made for the summer quarter.

(3) All institutions shall report for the academic year beginning July 1 and ending June 30.

(4) The salaries of the Deans shall be charged and distributed to the various departments in proportion to the time devoted to each department. For the purpose of this report, if a Dean devotes one-fourth of his time or less to General Administrative work, the entire salary shall be charged to instruction.

(5) The cost of the following activities shall be distributed to the cost of instruction: All Regular Teaching Departments, and (as specified in paragraph 14) Administration, Physical Plant, Library and Student Welfare.

(6) The cost of cooperative services including Extension, Biological Experiment Station, Bureau of Mines, Agricultural and Engineering Experiment Stations, Museum and Research shall not be distributed to the cost of instruction.

(7) Such items as Scholarship funds which do not involve instruction as a part of the service rendered; student loan funds; board accounts; halls of residence accounts, and fees charged for individual instruction in music, shall not be distributed to instruction.

(8) The President's Office, the Recorder's Office, the Business Office, the Board of Regents' Expense and other Administrative offices shall be recognized as proper headings under Administration; and Catalogues,

Freight and Express, Office Supplies, Postage, Telephone and Telegraph and "Other General Expenses" shall be recognized as proper headings under General Expense.

(9) The following are to be recognized as proper headings under "Physical Plant": Grounds and Roadways, Superintendent of Buildings and Grounds, Furniture and Fixtures (when not charged directly to the several departments), Janitor, Heat, Light and Power and Repairs.

(10) Under Cooperative Services the following headings shall be recognized: Extension, Experiment Stations, Museum, Special Cooperations, Research.

(11) Under Student Welfare, the following items shall be included: Halls of Residence, Dining Rooms, Health (other than instruction), General (such as Dean of Women, Employment Secretary, etc.) Under this head there shall be reported only such expenditures as shall be included in the cost of instruction. Under Halls of Residence, for instance, expenditures from room rent collections would not be included, while depreciation on the building would be included. Likewise, the salary of the matron, or any part of it, would be included if paid by the institution, but excluded if paid from receipts for room rent. It is noted that expenditures from board accounts and halls of residence accounts are not included as a part of the cost of instruction. In general the object of this heading is to segregate from the general administrative overhead those items of institutional expenditure which show the institution's contribution to the students' health and general welfare.

(12) Under Supplementary Operations shall be included only such departments as are partially or wholly self supporting and the expenditures reported under this head shall not include any of the state funds. Expenditures under this head are included for the completeness of the report and are not considered a legitimate part of the cost of any department or of the general overhead of the institution.

(13) The General, Administration, and Physical Plant Overhead shall be distributed to Cooperative Services (Extension, Experiment Stations, Special Cooperations, Museum and Research) on the basis of the square feet of floor space occupied (Table 10).

(14) After deducting the amounts to be charged to Cooperative Services from the General and Administrative and Physical Plant Overhead expenditures (a) the remainder of the General and Administrative and Student Welfare Overhead shall be distributed to the instructional departments on the basis of the student clock hours, while (b) the remainder of the Physical Plant Overhead shall be distributed to the instructional departments on the basis of the square-foot-hours of floor space occupied.

(15) Items under the general head of capital outlay shall not be directly distributed or charged to the cost of instruction. There shall be, however, charged to the cost of instruction the value of the depreciation as annually computed upon all capital equipment.

(16) The method of computing curriculum costs shall be based on the student clock hour.

(17) A survey of the floor space of each institution shall be taken during the month of February of each year.

PART I.
JOINT BOARD OF HIGHER CURRICULA REPORT.
(Third Biennial Report)

CHAPTER II—STATISTICAL REPORTS.

I. UNIVERSITY AND STATE COLLEGE.

Table 1a. Cost of Instruction and Cooperative Services.

Table 2a. Cost per Student Clock Hour of Instruction.

Table 3a. Cost per Major Student, Annual Carrying Load, and Distributed Cost per Major Curriculum.

II. NORMAL SCHOOLS.

Table 1b. Cost of Instruction and Cooperative Services.

Table 2b. Cost per Student Clock Hour of Instruction.

Table 3b. Cost per Major Student Annual Carrying Load, and Distributed Cost per Major Curriculum.

III. SUMMARY TABLES.

Table 5ab. Cost of Instruction and Cooperative Services University-State College and the Normal Schools.

Table 6ab. Cost per Student Clock Hour and Cost Per Annual Carrying Load Unit of Instruction, University-State College and the Normal Schools.

IV. USE AND EQUIPMENT OF PLANT.

Table 10ab. Distribution of Square Feet of Floor Space According to Use.

Table 11ab. Classes Distributed According to Size.

Tables 12a, 12b. Inventory Value of Buildings and Equipment upon which Depreciation is Computed.

V. APPENDIX A.

Table 19ab. Receipts and Expenditures of the Institution of Higher Education.

APPENDIX B.

Classified Costs and Expenditures.

Table 20a. University.

Table 20b. State College.

Table 20c. Bellingham Normal School.

Table 20d. Cheney Normal School.

Table 20e. Ellensburg Normal School.

APPENDIX C.

Table 30ab. Autumn Census Enrollment.

I.
UNIVERSITY AND STATE COLLEGE

- Table 1a.** Cost of Instruction and Cooperative Services
Table 2a. Cost per Student Clock Hour of Instruction
Table 3a. Cost per Major Student, Annual Carrying Load, and
Distributed Cost per Major Curriculum.

TABLE 1-a—COST OF INSTRUCTION AND CO-OPERATIVE SERVICES AT THE UNIVERSITY AND THE STATE COLLEGE
FOR THE YEAR ENDING JUNE 30, 1921.

	UNIVERSITY			STATE COLLEGE		
	Direct Charge	Overhead	Total	Direct Charge	Overhead	Total
Instruction.....	\$748,441 78	\$404,008 86	\$1,150,445 12	\$300,054 44	\$210,656 93	\$510,611 37
Co-operative service.....	80,966 82	46,666 01	127,632 83	226,020 15	9,724 25	235,744 40
Total.....	\$829,408 60	\$450,674 87	\$1,280,083 47	\$526,074 59	\$220,381 21	\$746,455 80

COMPARATIVE TABLE 2-a—COST PER STUDENT CLOCK HOUR, UNIVERSITY AND STATE COLLEGE, 1920-1921.

DEPARTMENTS	UNIVERSITY			STATE COLLEGE		
	Departmental Cost	Student Clock Hours	Cost per S. O. H.	Departmental Cost	Student Clock Hours	Cost per S. O. H.
Agriculture.....	87,693 06	31,008	\$2.83	\$29,050 59	151,321	\$0.192
Algebra.....	34,827 80	34,827	\$1.00	5,503 97	17,711	\$0.310
Architecture.....	4,406 02	8,098	\$0.54			
Astronomy and Navigation.....	22,096	22,096	\$1.00			
Bacteriology and Pathology.....	25,807 91	59,314	\$0.43			
Botany.....	102,446 87	312,538	\$0.33	23,072 15	51,100	\$0.45
Botany and Bacteriology.....	222,078	222,078	\$1.00	26,409 00	147,949	\$0.18
Chemistry and Chemical Engineering.....	16,088 75	34,512	\$0.46	17,067 66	37,548	\$0.45
Civil Engineering.....	7,960 04	27,860	\$0.29			
Classical Languages and Literature.....	81,439 49	457,490	\$0.18			
Dramatic Art.....	33,582 66	121,353	\$0.28	27,313 25	127,392	\$0.21
Economics and Business Administration.....	54,077 04	84,413	\$0.64	20,868 50	76,045	\$0.27
Education.....	96,553 73	289,060	\$0.34	11,250 83	16,463	\$0.68
Electrical Engineering.....	17,000	12,000	\$1.42	84,074 04	122,036	\$0.69
English.....	25,305 23	57,024	\$0.44			
Fisheries.....				23,068 02	61,571	\$0.37
Forestry and Lumbering.....						
Foreign Languages.....	19,025 63	44,063	\$0.43			
Geology.....	4,454 25	14,530	\$0.31			
German.....	26,060 79	140,502	\$0.19			
History.....	33,857 80	86,018	\$0.39	28,779 91	56,063	\$0.51
Home Economics.....	18,724 89	42,000	\$0.45			
Journalism.....	90,494 37	184,068	\$0.49			
Law.....	4,989 31	8,064	\$0.62	500 69	3,023	\$0.17
Library Economy.....	41,451 50	154,520	\$0.27	15,423 62	46,554	\$0.33
Mathematics.....	62,054 33	150,916	\$0.41	41,180 37	38,046	\$1.08
Mechanical Engineering.....	37,040 92	178,415	\$0.21	6,237 37	65,066	\$0.09
Military Science.....	36,623 41	22,510	\$1.63	19,436 04	26,066	\$0.73
Mines and Metallurgy.....	29,891 30	92,968	\$0.32			
Music.....	2,876 70	5,166	\$0.56	22,374 27	77,219	\$0.29
Music and Fine Arts.....						
Nursing.....	17,568	17,568	\$1.00			
Oriental Languages and Literature.....	22,091 17	113,148	\$0.20			
Painting, Sculpture and Design.....	23,185 72	62,172	\$0.37	11,157 59	32,695	\$0.34
Pharmacy.....	16,244 10	71,378	\$0.23			
Philosophy.....	46,738 76	192,726	\$0.24	36,340 59	150,194	\$0.24
Physical Education and Hygiene.....	39,252 90	135,823	\$0.29	18,085 50	44,130	\$0.41
Physics.....	11,160 87	60,600	\$0.18			
Political Science.....						

Comparative Table 2-a—Cost Per Student Clock Hour, University and State College, 1920-1921—Concluded.

DEPARTMENTS	UNIVERSITY			STATE COLLEGE		
	Departmental Cost	Student Clock Hours	Cost per S. C. H.	Departmental Cost	Student Clock Hours	Cost per S. C. H.
Psychology.....	\$21,412 16	146,089	\$00.1466	.....	.....	.....
Romantic Languages.....	49,141 60	194,087	.2616	.....	.....	.....
Scandinavian.....	3,572 87	4,656	.7674	.....	.....	.....
Sociology.....	18,624 66	98,732	.1886	.....	.....	.....
Veterinary Science.....	.....	.....	.....	\$20,387 45	45,448	\$00.4466
Zoology.....	27,760 34	181,746	.2107	15,417 07	27,362	.5684
Totals.....	\$1,180,445 13	4,087,868	\$00.2885	\$622,564 67	1,471,961	\$00.3650
Elementary Science.....	.....	.....	.....	85,049 70	219,619	.3949
Grand Totals.....	\$1,180,445 12	4,087,868	\$00.2885	\$660,611 37	1,691,570	\$00.3432

COMPARATIVE TABLE 3-2—COST PER MAJOR STUDENT, ANNUAL CARRYING LOAD, AND DISTRIBUTED COST PER MAJOR CURRICULUM.

MAJOR CURRICULA	UNIVERSITY			STATE COLLEGE		
	Cost Per Major Student	Annual Carrying Load	Distributed Cost Per Maj. Curriculum	Cost Per Major Student	Annual Carrying Load	Distributed Cost Per Maj. Curriculum
Agriculture	\$190.08	1,411 17	\$398,286 33	\$621.02	286 00	\$149,011 73
Arts and Sciences	119 73	1,351 50	161,808 64	215 18	441 59	96,022 87
Business Administration	191 98	850 00	67,174 73	234 07	117 67	27,543 01
Education	378 60	738 01	279,410 09	392 13	289 50	104,885 24
Engineering						
Fine Arts—						
Architecture	247 33	45 50	11,253 51			
Dramatic Arts	145 96	31 17	4,546 58			
Music	138 47	183 67	25,433 96			
Music and Fine Arts						
Painting, Sculpture and Design	158 41	138 53	25,462 76	155 86	130 90	18,357 50
Fisheries	306 07	42 33	16,683 71			
Forestry	311 80	135 50	39,130 95			
General Course	200 97	229 33	46,087 69	256 58	58 00	14,891 64
Graduate Course	223 04	215 00	47,954 24			
Home Economics	209 59	231 17	43,451 59	357 30	144 66	51,686 57
Journalism	154 51	128 33	19,327 64			
Law	174 84	34 17	5,957 25			
Library Science	526 16	87 33	45,949 40	* 510 79	41 50	21,197 78
Mines	246 76	20 67	5,100 43			
Nursing	259 73	106 88	32,019 74	313 99	77 50	24,336 47
Pharmacy				234 74	18 83	4,420 15
Physical Education				449 26	24 00	10,782 12
Veterinary Science						
Totals		5,470 51	\$1,150,445 12		1,620 24	\$522,554 67
Average Cost Per College Student	\$210 30			\$322 53		
Elementary Science				268 76	224 33	\$58,045 70
Totals Including Elementary Science						
Average Cost Per Student Including Elementary Science					1,844 57	\$650,611 37
				\$314 77		

* Includes Geology.

Comparative Table 2-a—Cost Per Student Clock Hour, University and State College, 1920-1921—Concluded.

DEPARTMENTS	UNIVERSITY			STATE COLLEGE		
	Departmental Cost	Student Clock Hours	Cost per S. C. H.	Departmental Cost	Student Clock Hours	Cost per S. C. H.
Psychology.....	\$21,412 16	146,089	\$00.1466	.....	.....	.....
Romantic Languages.....	48,141 60	184,087	.2616	.....	.....	.....
Scandinavian.....	3,572 87	4,666	.7674	.....	.....	.....
Sociology.....	18,624 66	96,732	.1936	.....	.....	.....
Veterinary Science.....	.....	.....	.....	\$20,337 45	45,448	\$00.4486
Zoology.....	27,700 34	131,745	.2107	15,417 07	27,362	.5684
Totals.....	\$1,150,445 12	4,037,862	\$00.2835	\$622,564 67	1,471,951	\$00.3550
Elementary Science.....	.....	.....	.....	58,049 70	219,619	.2643
Grand Totals.....	\$1,150,445 12	4,037,862	\$00.2835	\$680,611 37	1,691,570	\$00.3432

COMPARATIVE TABLE 3-a—COST PER MAJOR STUDENT, ANNUAL CARRYING LOAD, AND DISTRIBUTED COST PER MAJOR CURRICULUM.

MAJOR CURRICULA	UNIVERSITY			STATE COLLEGE		
	Cost Per Major Student	Annual Carrying Load	Distributed Cost Per Maj. Curriculum	Cost Per Student	Annual Carrying Load	Distributed Cost Per Maj. Curriculum
Agriculture	\$190 08	1,411 17	\$989,288 28	\$321 02	298 00	\$149,011 72
Arts and Sciences	119 73	1,361 50	161,505 64	215 18	441 59	96,022 87
Business Administration	191 88	850 00	67,174 73	284 07	117 67	27,843 01
Education	378 00	738 01	279,410 09	892 13	289 50	104,885 84
Engineering						
Fine Arts—						
Architecture	247 33	45 50	11,253 51			
Dramatic Arts	145 98	31 17	4,546 58			
Music	139 47	183 67	25,432 96			
Music and Fine Arts						
Painting, Sculpture and Design	183 41	138 83	25,402 76	155 86	130 99	18,357 50
Fisheries	398 07	42 83	16,685 71			
Forestry	311 80	125 50	39,130 95			
General Course				256 58	58 00	14,891 64
Graduate Course	200 97	229 33	46,087 68			
Home Economics	223 04	215 00	47,954 24	357 30	144 05	51,686 57
Journalism	209 59	231 17	46,451 59			
Law	154 51	128 33	19,827 64			
Library Science	174 34	34 17	5,957 25			
Mines	599 16	87 33	45,949 40	* 510 79	41 50	21,197 78
Nursing	246 76	20 67	5,100 43			
Pharmacy	290 73	103 83	32,019 74	313 99	77 50	24,326 47
Physical Education				224 74	18 83	4,420 15
Veterinary Science		Included in Arts and Sciences		224 74	24 00	10,782 12
				449 26		
Totals		5,470 51	\$1,150,445 12		1,630 24	\$522,554 67
Average Cost Per College Student	\$210 30			\$322 52		
Elementary Science				259 76	224 33	\$59,045 70
Totals Including Elementary Science						
Average Cost Per Student Including Elementary Science					1,844 57	\$630,611 87

* Includes Geology.

II.

NORMAL SCHOOLS.

- Table 1b. Cost of Instruction and Cooperative Services.
Table 2b. Cost per Student Clock Hour of Instruction.
Table 3b. Cost per Major Student, Annual Carrying Load,
and Distributed Cost per Major Curriculum.

TABLE 1-b—COST OF INSTRUCTION AND CO-OPERATIVE SERVICES FOR THE YEAR ENDING JUNE 30, 1931.

	BELLINGHAM			OHENEY			ELLENSBURG		
	Direct Charge	Overhead	Total	Direct Charge	Overhead	Total	Direct Charge	Overhead	Total
Instruction	\$110,847 37	\$70,241 07	\$187,088 04	\$98,737 10	\$84,952 51	\$183,689 61	\$68,802 76	\$50,340 09	\$129,151 85
Co-operative Services	9,809 92	202 82	9,575 74	4,584 06	250 74	4,840 80	7,870 12	244 47	8,114 59
Totals	\$120,157 29	\$70,504 49	\$190,661 78	\$103,321 16	\$85,200 25	\$188,530 41	\$76,672 88	\$50,586 56	\$136,260 44

TABLE 2-b—COST PER STUDENT CLOCK HOUR, NORMAL SCHOOLS, 1920-21.

DEPARTMENTS				BELLINGHAM			OHENEY			ELLENSBURG		
Dept. Cost	Student Clock Hrs.	Cost per S. C. H.	Dept. Cost	Student Clock Hrs.	Cost per S. C. H.	Dept. Cost	Student Clock Hrs.	Cost per S. C. H.	Dept. Cost	Student Clock Hrs.	Cost per S. C. H.	
Art	\$14,678 37	35,400	.416	\$3,432 00	17,112	.497	\$4,357 86	12,612			.3455	
Biol.-Agr.	6,297 25	25,116	.2503	7,840 25	17,004	.4594	5,939 02	13,080			.4540	
Business	12,013 00	62,333	.1930	12,704 00	51,473	.2468	1,866 78	3,288			.5647	
Education	17,095 81	107,093	.1606	21,231 33	73,804	.2701	9,717 46	32,134			.2714	
English	11,567 54	42,444	.2723	13,438 98	45,946	.2984	9,687 73	34,170			.2836	
Expression	4,693 12	18,998	.2509	3,940 70	9,306	.4203						
Health Education	22,714 08	73,464	.3092	21,054 34	69,244	.3075	12,859 37	50,268			.2760	
Home Economics	7,651 80	21,312	.3731	10,115 36	27,800	.4618	5,980 33	7,363			.8117	
History and Social Science	7,479 74	30,552	.1931	7,935 56	32,472	.2450	12,077 40	50,064			.2387	
Manual Arts	10,022 11	20,712	.1928	7,888 02	12,352	.6397	5,786 87	7,128			.8133	
Mathematics	5,276 30	24,216	.2178	3,857 09	17,000	.1466						
Music	4,533 43	18,672	.2427	9,533 29	16,824	.5599	6,437 41	16,320			.3975	
Physical Science and Geography	8,153 27	27,420	.2973	12,648 90	35,764	.3606	5,178 82	12,986			.4003	
Rural Education		16,176		6,700 56	23,304	.2471						
Training School	2,042 73	48,120	.1392	7,739 82	2,098	.3543	3,070 19	4,468			.6841	
Foreign Languages	47,021 49	9,386	.9771	35,444 84	18,366	1.9259	39,510 64	32,340			1.2217	
Psychology	4,140 50		.4434									
School Administration												
Totals	\$187,083 04	500,386	.3769	\$128,153 61	466,812	.2918	\$125,151 63	304,806			.4204	

**TABLE 3-b—COST PER MAJOR STUDENT, ANNUAL CARRYING LOAD, AND
DISTRIBUTED COST PER MAJOR CURRICULUM IN THE NORMAL
SCHOOLS FOR THE YEAR ENDING JUNE 30, 1921.**

	Cost per Major Student	Annual Carrying Load	Cost per Major Curriculum
Bellingham	\$226 32	826 65	\$187,069 04
Cheney	308 29	611 83	188,630 41
Ellensburg	896 46	326 70	128,151 85

III.

SUMMARY TABLES.

- Table 5ab. Cost of Instruction and Cooperative Services
University-State College and the Normal
Schools.
- Table 6ab. Cost per Student Clock Hour and Cost Per
Annual Carrying Load Unit of Instruction,
University-State College and the Normal
Schools.

**TABLE 5-ab—COST OF INSTRUCTION AND CO-OPERATIVE SERVICES,
UNIVERSITY-STATE COLLEGE AND THE NORMAL SCHOOLS
FOR YEAR ENDING JUNE 30, 1921.**

	Instruction	Co-Operative Services	Totals
University-State College	\$1,731,056 49	\$441,891 29	\$2,172,947 78
Normal Schools	496,990 50	23,428 11	522,358 61
Totals	\$2,229,996 99	\$465,319 40	\$2,695,306 39

**TABLE 6-ab—COST PER STUDENT CLOCK HOUR AND COST PER ANNUAL
CARRYING LOAD UNIT OF INSTRUCTION, UNIVERSITY-STATE COLLEGE
AND NORMAL SCHOOLS FOR YEAR ENDING JUNE 30, 1921.**

	Student Clock Hours	Cost Per Student Clock Hour	Annual Carrying Load	Cost Per Annual Carrying Load Unit
University-State College	5,749,422	\$0.3011	7,315 08	\$236 64
Normal Schools	1,365,006	.3055	1,763 68	232 89
Totals	7,114,428	.....	9,078 76	.....
Average .....	.....	\$0.3134	.....	\$245 63

IV.
USE AND EQUIPMENT OF PLANT.

Table 10. Distribution of Square Feet of Floor Space
According to Use.

Table 11. Classes Distributed According to Size.

Tables 12a, 12b. Inventory Value of Buildings and Equip-
ment upon which Depreciation is Com-
puted.

COMPARATIVE TABLE 10-a—DISTRIBUTION OF SQUARE FEET OF FLOOR SPACE ACCORDING TO USE, UNIVERSITY,
STATE COLLEGE AND NORMAL SCHOOLS, 1920-1921.

INSTITUTION	Instruction	General and Administra't'n	Physical Plant	Co-operative Services	Student Welfare	Supplementary Business Operations	Total
University	437,735	51,994	33,910	3,116	129,937	.....	764,612
State College	161,143	42,903	19,702	8,470	18,923	.....	271,271
Bellingham Normal School	91,418	3,576	2,323	294	11,500	.....	112,160
Cheney Normal School	88,023	4,231	6,464	438	45,840	.....	144,996
Ellensburg Normal School	48,043	3,436	3,212	271	11,061	.....	66,023
Totals	827,035	116,180	69,021	112,640	216,500	114,807	1,455,332

COMPARATIVE TABLE 11-a—CLASSES DISTRIBUTED WITH REFERENCE TO SIZE, UNIVERSITY, STATE COLLEGE AND NORMAL SCHOOLS, 1920-1921.

SIZE OF CLASSES	UNIVERSITY				STATE COLLEGE			BELLINGHAM				CHENEY				ELLENSBURG			
	Aut.		Win.	Sur.	Sum.	1st Smtr.	2nd Smtr.	Sum.	Aut.	Win.	Spr.	Sum.	Aut.	Win.	Spr.	Sum.	Aut.	Win.	Spr.
1 to 5.....	19	81	91	98	40	109	64	21	37	38	17	31	33	33	38	20	7	7	5
6 to 10.....	31	96	114	103	*41	81	132	17	29	35	27	25	*19	*29	19	22	12	5	15
11 to 15.....	25	90	122	138	16	*59	*63	6	*24	*26	17	20	11	17	*20	*12	7	13	*8
16 to 20.....	13	87	120	*98	11	34	38	*23	12	15	9	*17	8	12	9	4	*11	10	7
21 to 25.....	*25	*110	*131	133	2	13	29	*23	6	8	6	*20	8	6	9	10	3	6	2
26 to 30.....	15	100	93	115	8	32	14	10	2	5	13	17	3	7	5	3	2	7	3
31 to 35.....	13	54	60	37	.....	17	12	10	10	9	7	13	6	4	5	23	2	7	4
36 to 40.....	13	22	15	25	.....	11	11	14	10	8	5	12	4	2	4	3	2	1	5
41 to 45.....	6	16	13	13	.....	18	6	9	8	7	5	16	2	2	2	3	1	2	2
46 to 50.....	8	19	8	14	.....	10	10	5	2	5	3	14	1	1	1	2	1	1	.....
51 to 75.....	13	35	36	32	.....	21	22	23	5	5	7	23	3	3	1	3	11	3	.....
76 to 100.....	6	18	24	22	.....	11	10	4	.....	1	.....	2	1	.....	1	.....	1	1	.....
Classes with an enrollment greater than 100—																			
101 to 200.....	3	20	20	17	.....	11	11	2	2	1	.....	.....	.....	.....	1	2	1	1	.....
201 to 300.....	.....	12	7	10	.....	1	2	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
301 to 500.....	.....	5	4	4	.....	2	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
501 and over.....	.....	5	1	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	190	777	832	819	113	413	478	159	147	163	127	219	90	116	109	106	63	56	54

* The size of class group which contains the median is indicated by an asterisk in the column with the number of classes.

COMPARATIVE TABLE 12-a—INVENTORY VALUE OF BUILDINGS AND EQUIPMENT OF THE UNIVERSITY AND STATE COLLEGE UPON WHICH DEPRECIATION IS COMPUTED, 1920-1921.

DESCRIPTION	% of Depreciation	UNIVERSITY			STATE COLLEGE		
		Inventory July 1, 1920	Depreciation	Inventory July 1, 1921	Inventory July 1, 1920	Depreciation	Inventory July 1, 1921
Buildings—							
Class A	1	\$249,164 68	\$5,871 16	\$1,500,448 29	\$900,858 80	\$0,608 58	\$748,807 06
Class B	3	449,428 00	20,049 33	452,241 22	418,889 48	12,416 18	482,718 47
Class C	5	292,910 99	10,518 88	167,558 58	91,196 33	4,559 81	32,701 92
Class D	5	10,161 10	590 48	9,136 57	48,979 08	2,448 98	58,265 80
Class E	5	850 00	50 00	800 00			
Totals		\$1,212,514 72	\$37,072 85	\$2,100,166 66	\$1,214,873 64	\$26,083 52	\$1,347,468 25
Office furniture and equipment	{ 7 10 20	\$96,269 27 7,907 74 883 72	\$5,539 43 1,050 66 293 83	\$75,794 60 8,320 13 802 40	\$19,644 00 16,385 22 25 00	\$1,375 14 1,688 52 5 00	\$22,364 07 22,892 45 316 82
Totals		\$74,945 73	\$6,888 92	\$84,917 13	\$38,055 12	\$3,018 66	\$45,378 34
Household furniture and equipment	{ 7 10 20	\$7,647 09 8,413 45 7,738 00	\$992 01 1,132 96 1,710 82	\$7,198 78 11,579 44 4,749 39	\$12,439 37 9,814 19 3,513 01	\$870 75 981 41 702 60	\$21,987 07 13,361 28 8,768 88
Totals		\$22,798 63	\$3,585 48	\$23,527 56	\$25,766 57	\$2,554 76	\$44,108 18
Utility Equipment	{ 10 20	\$89 55 1,019 65	\$17 70 1,430 17	\$79 42 4,355 99	\$2,181 75 19,213 58	\$218 17 3,842 71	\$2,103 75 16,369 81
Totals		\$2,092 20	\$1,456 87	\$4,428 41	\$21,396 33	\$4,060 88	\$21,013 56
Machinery, Appliances and Plant	{ 5 7 10	\$63,690 73 3,092 32 2,286 55	\$0,242 70 490 72 77 25	\$68,493 77 4,174 78 465 87	\$124,935 87 10,808 44 9,298 92	\$6,946 70 756 45 928 69	\$143,558 22 8,465 50 8,287 39
Totals		\$69,069 51	\$6,940 68	\$68,364 42	\$145,089 23	\$7,982 93	\$161,271 11
Library and School	{ 5 10	\$227,231 97 221,689 36	\$10,022 10 24,306 12	\$305,496 65 231,860 10	\$128,892 02 96,423 38	\$6,444 80 9,642 23	\$136,486 20 90,186 53
Totals		\$448,921 23	\$34,330 92	\$337,345 75	\$225,314 40	\$16,068 88	\$223,674 78
Other assets, sewers, pavements, sidewalks, underground tunnels and water system	5	\$98,405 30	\$9,340 00	\$179,776 13	\$70,049 93	\$4,039 72	\$94,866 00
GRAND TOTALS		\$1,939,915 32	\$96,460 42	\$3,118,626 06	\$1,744,404 22	\$98,714 80	\$1,941,130 07

COMPARATIVE TABLE 12-b—INVENTORY VALUE OF BUILDINGS AND EQUIPMENT OF THE NORMAL SCHOOLS UPON WHICH DEPRECIATION IS COMPUTED, 1920-1921.

DESCRIPTION	% of Depreciation	BELLINGHAM			CHENEY			ELLENSBURG		
		Inventory July 1, 1920	Depreciation	Inventory July 1, 1921	Inventory July 1, 1920	Depreciation	Inventory July 1, 1921	Inventory July 1, 1920	Depreciation	Inventory July 1, 1921
Buildings—										
Class A	1	\$234,519 23	\$7,065 56	\$227,453 66	\$263,216 50	\$2,632 17	\$260,584 33	\$216,200 00	\$6,466 00	\$209,875 00
Class B	3	19,860 56	994 48	18,866 08	204,466 75	6,135 97	198,328 12	9,900 00	466 00	1,406 00
Class C	5	225 63	11 28	214 35	2,500 00	126 00	2,375 00	900 00	4 50	86 50
Class D	5									
Class E	5									
Totals		\$254,604 42	\$8,041 34	\$246,563 08	\$470,182 25	\$8,891 14	\$461,787 45	\$226,100 00	\$6,966 50	\$219,866 10
Office Furniture	7	\$3,014 01	\$210 96	\$2,803 03	\$2,350 00	\$167 80	\$2,232 70	\$2,116 00	\$149 12	\$1,967 88
	10	2,333 86	233 39	2,100 46	972 00	97 20	874 80	1,360 50	136 06	1,224 53
	20	397 15	79 43	317 72	565 00	119 00	476 00	132 50	26 50	132 00
Totals		\$5,745 01	\$523 80	\$5,221 21	\$3,927 00	\$388 50	\$3,573 50	\$3,609 00	\$310 68	\$3,294 41
Household Furn. & Equipment...	7	\$2,652 70	\$185 69	\$2,467 01	\$5,243 75	\$367 06	\$5,750 69			
	10	1,376 35	137 63	1,238 72	801 85	90 19	811 65			
	20	2,859 20	318 02	2,041 18	4,338 50	867 70	3,470 80			
Totals		\$6,388 25	\$641 34	\$5,746 91	\$10,464 10	\$1,824 95	\$10,089 15			
Utility Equipment	20				\$500 00	\$100 00	\$400 00	\$1,251 52	\$250 30	\$1,001 22
Machinery, Appliances & Plant.	10	\$245 10	\$12 25	\$232 85	\$22,574 50	\$2,257 45	\$20,317 05			
Electrical Equipment	5	6,637 98	381 90	6,306 08						
Heating and Power Equipment	5	3,767 40	263 02	3,454 38						
Shop Equipment	7	2,350 25	119 46	2,269 79				\$21,310 30	\$1,401 72	\$19,818 58
Shop Power Machinery	5							79 51	5 57	73 94
Miscellaneous	10	281 06	28 10	252 95				2,118 76	211 88	1,906 88
Totals		\$13,310 78	\$754 73	\$12,556 05	\$22,574 50	\$2,257 45	\$20,317 05	\$23,506 57	\$1,709 17	\$21,790 40
Library and School.	5				\$23,884 00	\$1,194 20	\$23,113 38			
Books, Maps, etc.	5	\$42,887 44	\$2,119 37	\$40,368 07				\$18,750 00	\$987 50	\$17,812 50
Educational Apparatus & Equipmt.	10	19,801 98	1,960 19	17,821 74				20,347 55	2,034 36	18,812 79
Musical Instruments	10	3,480 50	348 95	3,140 55						
Miscellaneous	10				\$2,063 60	\$3,209 36	\$28,875 24	141 00	14 10	136 90
Totals		\$65,678 87	\$4,449 51	\$61,230 36	\$55,967 00	\$4,402 56	\$51,968 62	\$39,238 55	\$2,965 96	\$36,252 19

Comparative Table 12-b—Inventory Value of Buildings and Equipment of the Normal Schools Upon Which Depreciation is Computed, 1920-1921.

DESCRIPTION	% of Depreciation	BELLINGHAM			CHENEY			ELLENSBURG		
		Inventory July 1, 1920	Depreciation	Inventory July 1, 1921	Inventory July 1, 1920	Depreciation	Inventory July 1, 1921	Inventory July 1, 1920	Depreciation	Inventory July 1, 1921
Other Assets	5	.....	.....	.....	\$16,000 00	\$800 00	\$15,200 00	.....	.....	.....
Sewer	5	\$1,000 00	.....	\$1,923 00	.....	.....	.....	.....	.....	.....
Water Supply	5	1,189 80	50 40	1,130 31	.....	.....	.....	.....	.....	.....
Pavements & Sidewalk, concrete & Asphalt	5	2,100 00	105 00	1,995 00	.....	.....	.....	.....	.....	.....
Totals .....	.....	\$5,249 80	\$202 40	\$4,937 31	\$16,000 00	\$800 00	\$15,200 00	.....	.....	.....
GRAND TOTALS .....	.....	\$551,007 13	\$14,672 21	\$536,334 92	\$579,665 45	\$18,150 60	\$563,305 77	\$256,797 73	\$12,241 61	\$273,243 32

V.

APPENDIX A.

Table 19ab. Receipts and Expenditures of the Institutions
of Higher Education.

APPENDIX B.

CLASSIFIED COSTS AND EXPENDITURES.

Table 20a. University.

Table 20b. State College.

Table 20c. Bellingham Normal School.

Table 20d. Cheney Normal School.

Table 20e. Ellensburg Normal School.

APPENDIX C.

Table 30ab. Autumn Census Enrollment.

APPENDIX A. TABLE 19-ab—RECEIPTS AND EXPENDITURES FOR THE YEAR ENDING JUNE 30, 1921.

Sources of That Part of the Income of the University, State College and the Normal Schools Shown as Expenditures in the Following Tables for 1920-1921.

	UNIVERSITY	STATE COLLEGE	BELLINGHAM	CHENEY	ELLENSBURG
STATE FUNDS					
(a) Millage and income land grant funds.....	\$385,409 15	\$518,730 11	\$222,745 94	\$102,427 15	\$127,937 61
(b) Special Appropriations—		436,082 23			36,500 00
(a) Buildings	167,095 03				
(b) Oper. and main.....	220,442 82				
LOCAL FUNDS—					
From fees and departmental sales, University	479,116 98	253,024 80	9,260 43	6,783 77	2,608 32
b'id'g fund, composed of tuitions, rentals, etc.			4,739 00	2,969 81	
FEDERAL FUNDS					
(a) Morrill fund (instruction)		50,000 00			
(b) Hatch fund (experiment station).....		15,000 00			
(c) Adams fund (experiment station).....		15,000 00			
(d) Smith-Lever fund (extension work).....		60,005 50			
(e) Smith-Hughes fund (vocational training) ..	2,185 61	2,932 33			
(f) U. S. Shipping Board (marine engineering) ..	1,214 43				
OTHER—					
(a) Donations to aid extension work.....		1,995 03			
(b) Squirrel poison work with counties.....		19,357 56			
(c) Transfer of funds.....	430,480 73				
Total.....	\$2,206,844 75	\$1,372,757 04	\$236,754 37	\$172,170 73	\$107,005 93

Appendix A. Table 19-ab (Continued)—SUMMARY OF EXPENDITURES, UNIVERSITY, STATE COLLEGE AND NORMAL SCHOOLS, 1920-1921.

(For a more detailed statement see the classified expenditure sheets of the separate institutions.)

UNIVERSITY				STATE COLLEGE			
Operation and Maintenance	Capital Outlay	Total		Operation and Maintenance	Capital Outlay	Total	
I. Instruction.....	\$723,935 82	\$31,876 10	\$754,811 92	\$370,503 51	\$22,098 97	\$392,602 48	
II. Administration and gen'l exp.....	97,960 98	200 12	98,170 10	74,675 90	1,520 51	76,196 41	
III. Physical plant.....	233,430 42	23,384 60	256,815 02	86,802 81	290,060 74	316,863 06	
IV. Lands and buildings.....	.....	499,048 71	499,048 71	(Under physical plant)	.....	.....
V. Cooperative services.....	86,269 99	6,389 88	91,659 87	291,719 02	36,482 74	328,201 76	
VI. Library.....	22,518 79	23,013 91	45,532 70	(Under adm. and gen'l)	.....	.....
VII. Student welfare.....	19,409 53	.....	19,409 53	4,225 51	820 59	4,546 10	
VIII. Supplementary operations.....	430,480 73	6,916 17	437,396 90	314,892 71	23,406 13	238,298 84	
Totals.....	\$1,617,006 26	\$680,888 49	\$2,297,894 75	\$1,051,818 96	\$330,988 69	\$1,372,767 04	

BELLINGHAM NORMAL SCHOOL				OHEENEY NORMAL SCHOOL				ELLENSBURG NORMAL SCHOOL			
Operation and Maintenance	Capital Outlay	Total		Operation and Maintenance	Capital Outlay	Total		Operation and Maintenance	Capital Outlay	Total	
I. Instruction.....	\$108,637 55	\$2,230 62	\$110,868 17	\$65,951 59	\$423 58	\$66,375 17		\$67,314 92	\$205 15	\$67,419 97	
II. Administration and gen'l exp.....	35,047 06	1,420 46	36,467 52	32,531 33	.....	32,531 33		24,307 81	.....	24,307 81	
III. Physical plant.....	30,568 06	.....	30,568 06	34,158 43	530 00	34,688 43		20,035 72	.....	40,206 62	
IV. Lands and buildings.....	.....	46,874 20	46,874 20	.....	468 34	468 34		13,904 43	.....	13,904 43	
V. Cooperative services.....	9,300 37	.....	9,300 37	4,484 06	.....	4,484 06		7,848 25	.....	7,848 25	
VI. Library.....	.....	.....	.....	.....	.....	.....		1,403 66	.....	1,403 66	
VII. Student welfare.....	2,641 15	24 90	2,666 05	3,245 40	.....	3,245 40		3,885 20	.....	6,975 20	
Totals.....	\$136,154 19	\$50,600 18	\$186,754 37	\$170,370 81	\$1,709 92	\$172,170 73		\$124,025 43	\$43,040 50	\$167,066 93	

APPENDIX B. CLASSIFIED COST AND EXPENDITURES OF EACH INSTITUTION.

TABLE 20-a—CLASSIFIED EXPENDITURES, UNIVERSITY, FROM JULY 1, 1920, TO JUNE 30, 1921.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE					B—CAPITAL OUTLAY				C	TOTAL	
	Salaries and Wages	Supplies	Travel- ing Expenses	Printing and Pub- lication	Repairs	Total Operation and Mainte- nance	Lands	Buildings	Books and Equip- ment			Total Capital Outlay
I. INSTRUCTION.												
Liberal Arts—												
Classical Lang. and Lit.	\$10,312 28	\$6 68				\$10,319 91			\$7 33	\$7 33	\$90 84	\$10,410 75
English	44,870 18	41 54	\$172 30	19 00		44,892 92			2 59	2 59	16 46	44,902 92
Germanic Lang. and Lit.	3,089 80	25		13 00		3,063 19			3 82	3 82	19 48	3,093 53
History	18,593 10	29 63		30 00		18,653 73			3 82	3 82	19 48	18,673 21
Oriental Lang. and Lit.	3,008 06					3,008 06						3,008 06
Philosophy	10,008 49	15 08				10,023 56						10,023 56
Political Science	7,008 50	98 25		18 35	\$9 56	8,051 66			8 26	8 26		8,061 66
Romantic Lang. and Lit.	35,973 84	11 45		25 50		36,011 79					6 98	36,011 79
Scandinavian Lang. and Lit.	3,180 00	8 52				3,188 52			13 51	13 51	10 76	3,199 45
Sociology	13,340 36	39 46	105 71			13,485 59						13,485 59
Administration	3,151 86	50 52		1 75	1 76	3,205 82						3,205 82
Total Liberal Arts	\$154,135 55	\$301 06	\$277 91	\$68 60	\$9 72	\$154,823 44			\$35 45	\$35 45	\$144 06	\$154,963 10
Science—												
Administration	\$3,471 64	\$21 89			\$17 90	\$3,511 53						\$3,511 53
Anatomy	3,992 36	992 65			13 51	4,985 55			\$100 59	\$100 59	\$149 56	5,035 11
Astronomy	2,613 71	75 71			6 75	2,718 01			242 96	242 96	535 05	3,253 06
Bacteriology	6,010 95	521 96	\$62 90	\$21 84	110 22	6,695 93			1,933 09	1,933 09	392 04	7,067 97
Botany	12,386 17	869 91	27 14	31 05	205 59	13,547 96			827 56	827 56	413 64	13,961 60
Chemistry	25,515 05	869 92	27 14	259 96	1,439 43	66,068 40			3,154 73	3,154 73	1,257 56	70,196 90
Geology	10,440 41	609 92	41 86	82 73	163 81	11,381 47			853 03	853 03	594 20	11,975 67
Home Economics	17,854 97	3,123 21	4 01	82 73	218 45	21,238 06			214 90	214 90	402 44	21,655 40
Mathematics	31,874 97	32 96		13 48		31,921 43			31 05	31 05	594 02	32,135 45
Nursing	1,860 00	27 90	13 88	20 50		1,942 18			11 19	11 19	10 62	1,962 80
Physical Education	20,284 79	906 98	9 63	394 74	546 11	22,132 15			493 95	493 95	270 08	22,902 23
Physics	19,701 85	1,792 40	54 54	81 10	549 09	22,228 48			1,049 14	1,049 14	2,067 10	24,295 56
Psychology	8,454 84	968 40		2,566 03	460 57	13,480 14			774 16	774 16	809 89	13,790 03
Zoology	14,429 06	2,591 08			12 23	17,033 42			394 27	394 27	765 03	17,798 45
Total Science	\$194,760 38	\$39,073 02	\$939 36	\$3,576 36	\$3,794 91	\$240,412 70			\$10,070 53	\$10,070 53	\$7,468 23	\$247,890 93

Table 20-a—Classified Expenditures, University, From July 1, 1929, to June 30, 1931—Continued.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE					B—CAPITAL OUTLAY				O	TOTAL
	Salaries and Wages	Supplies	Travel- ing Expenses	Printing and Pub- lication	Repairs	Total Operation and Main- tenance	Lands	Buildings	Books and Equip- ment	Total Capital Outlay	
Engineering—											
Aeronautics	\$205 08				\$19 17	\$224 25			\$34 53	\$24 53	\$418 87
Civil Engineering	\$40,175 70	808 89	\$58 19	\$11 76	77 65	41,320 19			2,300 99	2,300 99	43,168 33
Elec. Engineering	16,090 70	1,250 93	290 94	39 16	119 38	18,360 13			908 75	908 75	21,219 23
Mech. Engineering	23,883 72	3,928 88	11 10	124 50	52 57	28,006 77			5,255 19	5,255 19	31,851 87
Administration	2,591 09	128 52		3 50	51 87	2,774 96			58 83	58 83	2,795 79
Total Engineering	\$42,346 28	\$6,410 30	\$390 28	\$178 91	\$390 64	\$50,616 35			\$9,513 36	\$9,513 36	\$60,158 97
Fine Arts—											
Architecture	\$5,073 23	\$258 32			\$4 67	\$5,065 22			\$451 91	\$451 91	\$6,019 33
Dramatic Art	6,049 92	13 40				6,063 32			42 28	42 28	6,098 32
Music	17,828 47	540 50			198 16	18,657 84			1,176 46	1,176 46	19,288 76
Painting, Sculpt. and Dra.	9,665 43	538 59	\$2 50	\$94 71	14 29	10,250 51			1,325 09	1,325 09	11,073 04
Total Fine Arts	\$39,235 05	\$1,375 81	\$2 50	\$104 21	\$315 12	\$40,932 69			\$2,995 73	\$2,995 73	\$42,444 45
Other Colleges—											
Econ. and B. A.	\$54,707 14	\$2,208 06	\$321 58	\$394 57	\$49 89	\$58,175 19			\$272 74	\$272 74	\$58,290 34
Education	35,412 92	380 55	118 92	189 75	4 00	36,116 14			118 50	118 50	36,152 06
Fisheries	8,705 61	849 63	258 09	52 09	168 15	10,085 48			4,427 54	4,427 54	10,208 64
Forestry	14,994 88	479 01	273 70	73 26	620 46	16,438 39			640 60	640 60	17,049 98
Journalism	12,054 59	1,514 90	204 64	1,681 69	290 20	15,674 98			139 13	139 13	15,773 92
Law	25,068 54	208 04	146 26	64 50	5 75	25,581 78			3,473 69	3,473 69	28,551 93
Library Economy	8,316 19	28 07			3,844 36	8,344 36			23 54	23 54	8,344 36
Mil. Science	6,331 54	1,066 67		239 50	489 51	8,127 22			474 90	474 90	8,594 14
Mining	13,117 78	2,595 47	92 41	49 53	379 23	16,147 40			251 98	251 98	17,130 73
Pharmacy	13,269 03	2,468 63	20 82	77 04	155 30	16,250 82			439 80	439 80	17,072 08
Totals	\$177,566 20	\$11,717 08	\$1,432 15	\$3,301 76	\$2,135 40	\$196,150 63			\$10,281 13	\$10,281 13	\$201,989 51
Total Instruction	\$640,043 41	\$67,888 42	\$2,276 17	\$7,259 84	\$6,472 98	\$722,965 82			\$37,876 10	\$37,876 10	\$746,441 76

Table 20-a—Classified Expenditures, University, From July 1, 1920, to June 30, 1921—Continued.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE						B—CAPITAL OUTLAY			O	TOTAL
	Salaries and Wages	Supplies	Travel- ing Expenses	Printing and Pub- lication	Repairs	Total Operation and Main- tenance	Lands	Buildings	Books and Equip- ment			Total Capital Outlay
II. ADM. AND GEN. EXP.—											
Adm. Expense—											
President's Office	\$21,300 91	\$386 97	\$1,379 05	\$111 00	\$2 65	\$23,231 58			\$94 56	\$94 56	\$23,231 58
Comp. Office	18,800 10	1,012 17	675 92	618 41	270 03	20,973 02			12 54	12 54	20,973 02
Recorder's Office	18,230 37	1,238 37		3,155 15	98 80	22,717 78			2 50	2 50	22,717 78
Board of Regents	2,400 00	14 11	612 60	20 50		3,047 30					3,047 30
Administrative Deans	3,240 98					3,240 98					3,240 98
General Comm.	2,293 03	90 17		95 50		2,478 70					2,478 70
Graduate School	1,693 35	533 30		15 00		2,451 65					2,451 65
Schedule Comm.	380 60					380 60					380 60
Totals	\$96,226 32	\$3,226 00	\$2,637 66	\$4,006 56	\$306 86	\$76,463 50			\$109 60	\$109 60	\$76,463 50
General Expense—											
Assem. and Comm.	\$905 08					\$905 08					\$905 08
Freight and Express		\$327 44				327 44					327 44
Miscellaneous	82 40	3,692 81		\$657 74	\$53 08	4,685 03			\$30 22	\$30 22	4,715 25
Postage		3,632 54				3,632 54					3,632 54
Printing and Pub.	361 06	2,737 46	\$389 04	9,216 50		12,704 06			13 30	13 30	12,717 36
Telephone and Teleg.		2,426 32				2,426 32					2,426 32
Totals	\$1,349 52	\$9,786 56	\$399 04	\$9,874 24	\$58 08	\$21,467 39			\$99 52	\$99 52	\$21,566 91
Total Adm. and Gen. Exp.	\$97,575 84	\$13,012 65	\$3,036 70	\$13,880 80	\$424 94	\$97,930 99			\$209 12	\$209 12	\$98,140 11
III. PHYSICAL PLANT—											
Supt. of Bldgs. and Grounds	\$11,314 61	\$167 77		\$66 75	\$1 50	\$11,540 63					\$11,540 63
Campus	20,177 06	957 63			2,029 92	23,164 60		\$14 00	\$5,961 82	\$5,961 82	29,126 42
Fuel		50,063 59				50,063 59					50,063 59
Furniture and Fixtures									11,639 49	11,639 49	11,639 49
Janitor	27,707 54	6,147 52				33,855 06					33,855 06
Power, Heat and Light	21,484 61	2,069 91		10 00	16,066 78	40,630 30			4,038 44	4,038 44	44,668 74
Repairs	12,483 91	425 48		45 50	54,118 05	71,439 94			172 07	172 07	71,612 01
Watchmen						5,548 15					5,548 15
Telephone Exchange	2,216 75					2,216 75			538 78	538 78	2,755 53
Totals	\$101,800 02	\$60,421 90		\$113 25	\$76,206 25	\$238,430 42		\$14 00	\$22,870 90	\$22,884 90	\$257,147 37

Table 20-a—Classified Expenditures, University, From July 1, 1920, to June 30, 1921—Continued.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE					B—CAPITAL OUTLAY				O	TOTAL
	Salaries and Wages	Supplies	Travel- ing and Expenses	Printing and Pub- lication	Repairs	Total Operation Main- tenance	Lands	Buildings	Books and Equip- ment	Total Capital Outlay	
IV. LANDS & BLDGS.—											
Lands							\$2,072 04	\$496,281 07		\$2,092 04	
Buildings and Impr.								675 00		496,281 07	\$37,072 86
Minor Improvements										675 00	6,340 00
Other Assets											
Totals							\$2,092 04	\$496,956 07		\$499,048 71	\$43,412 86
V. COOPERATIVE SERVICE—											
Extension	\$24,345 83	\$4,351 29	\$12 35	\$741 25	\$92 23	\$29,708 94					\$29,708 94
Experiment Station	5,496 67	6,298 67	25 61	2,200 37	259 51	14,275 88			\$714 61	2,422 09	15,721 52
Bailey and Babette Gazert Foundation											
Museum	3,345 53	84 96			9 00	3,430 49					3,530 43
Puget Sound Biol. Sta.	6,085 04	272 66	66 72	66 50	35 23	7,120 15			327 93		7,150 15
Research	911 18	4,668 42	300 89	596 92	13 50	6,490 91			1,056 89		6,640 41
Smith-Hughes	10,689 99					10,689 99					10,689 99
State Cooperative	4,127 04	122 30	164 27	48 35		4,462 86					4,462 86
U. S. Shipping Board	7,864 30					7,864 30					7,864 30
Totals	994 00	66 10			154 28	1,214 43			1,368 39	1,868 39	1,214 43
	\$94,713 57	\$15,764 39	\$569 84	\$3,658 39	\$663 90	\$95,299 99			\$6,359 89	\$96,359 89	\$96,955 82
VI. LIBRARY											
Totals	\$21,128 31	\$574 95		\$98 50	\$717 03	\$22,518 79			\$23,013 91	\$23,013 91	\$23,704 51
VII. STUDENT WELFARE—											
Dean of Men	\$1,093 32	30 08		\$24 25		\$1,128 65					\$1,128 65
Dean of Women	5,764 98	297 77	\$21 55		\$ 63	5,984 80					5,984 80
Vocational Sec'y	8,232 50	434 53	37 29	499 34	11 00	9,214 66					9,214 66
Health	2,940 00					2,940 00					2,940 00
Readers to Blind	173 83					173 83					173 83
Totals	\$18,164 08	\$651 38	\$58 84	\$523 59	\$11 64	\$19,409 53					\$19,517 06
Totals I. to VII.	\$922,315 16	\$148,308 69	\$5,971 55	\$35,533 37	\$94,867 74	\$1,196,525 53	\$2,092 04	\$496,970 07	\$93,569 61	\$652,992 28	\$1,232,965 95

Table 20-a—Classified Expenditures, University, From July 1, 1920, to June 30, 1921—Concluded.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE					B—CAPITAL OUTLAY				O	TOTAL
	Salaries and Wages	Supplies	Travel- ing Expenses	Printing and Pub- lication	Repairs	Total Operation Mainte- nance	Lands	Buildings	Books and Equip- ment	Total Capital Outlay	
VIII. SUPPLEMENTARY OPERATIONS—											
Business Operations—											
Dining Halls	\$35,528 42	\$102,486 29		\$108 20	\$2,002 43	\$140,810 34		\$289 44	\$1,064 90	\$1,064 43	\$140,810 34
Dormitories	5,867 78	2,340 47		18 75	1,412 47	9,689 47		19 18	2,053 22	2,072 40	9,689 47
Health Service	2,202 56	2,084 36		114 50	3 00	4,404 32			1,035 52	1,035 52	4,404 32
Instrument Shop	1,800 00	6 88			51	1,807 39			1 75	1 75	1,807 39
Paint Shop	22,500 57	17,579 57	\$16 94	777 43	109 94	41,074 50			1,261 07	1,261 07	41,074 50
Totals	\$67,989 33	\$124,497 47	\$16 94	\$1,108 93	\$4,128 35	\$197,736 02		\$308 02	\$6,607 55	\$6,916 17	\$197,736 02
General Operations—											
Bldg. Fund Tuition						\$113,700 00					\$113,700 00
Bldg. Rentals						40,042 22					40,042 22
Music Tuition						15,671 50					15,671 50
Refunds						32,880 40					32,880 40
Transfers						1,398 71					1,398 71
Stores						14,227 57					14,227 57
Trust and Loan						6,961 81					6,961 81
A. S. U. W.						7,964 50					7,964 50
Totals						\$232,744 71					\$232,744 71
Total Supplementary	\$67,989 33	\$124,497 47	\$16 94	\$1,108 93	\$4,128 35	\$430,480 73		\$308 02	\$6,607 55	\$6,916 17	\$430,480 73
GRAND TOTALS	\$690,304 51	\$272,806 16	\$5,988 48	\$26,637 30	\$33,525 09	\$1,617,006 26	\$2,002 64	\$497,278 06	\$30,467 16	\$539,838 49	\$1,713,466 06
Total Cash Expd						\$1,617,006 26				\$539,838 49	\$2,206,844 75

APPENDIX B. TABLE 20-b—CLASSIFIED EXPENDITURES, STATE COLLEGE, JULY 1, 1920, TO JUNE 30, 1921.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE					B	C—CAPITAL OUTLAY					
	Salaries and Wages	Supplies	Travel- ing Expenses	Printing and Pub- lications	Repairs		Total Operation and Main- tenance	Depreci- ation	Total A and B	Buildings and Lands	Books and Equip- ment	Live Stock	Total Capital Outlay
I. INSTRUCTION—												
Agriculture	\$48,074.24	\$10,230.50	\$1,059.68	\$230.20		\$59,644.02	\$1,035.83	\$61,230.45		\$2,639.61		\$2,639.61
Architecture	3,082.13	307.84				3,389.97	92.31	3,482.28		176.50		176.50
Botany	13,398.01	2,197.50	123.98			15,719.49	1,615.48	17,334.97	\$65.62	1,984.90		1,989.90
Chemistry	18,181.96	6,305.60			\$320.75	24,708.31	1,073.48	25,781.79		3,083.32		3,083.32
Civil engineering	10,675.99	228.56	75.86			10,980.41	683.55	11,663.96		884.17		884.17
Economics, sci. and h'ist.	16,472.15	203.08				16,675.23	48.35	16,723.58		2,152.27		2,152.27
Education	13,673.31	638.00	76.30	106.65		14,494.26	145.30	14,639.56		273.90		273.90
Electrical engineering	4,188.27	223.17				4,411.44	422.30	4,833.74		34.87		34.87
Elementary science	28,969.65	1,594.23	265.47	230.20		31,069.55	546.22	31,615.77		3,306.87		3,306.87
English	23,295.55	69.96				23,365.51	77.11	23,442.62		646.25		646.25
Foreign languages	16,098.06	173.91	55.64			16,331.61	1,049.56	17,381.17		519.04		519.04
Geology	6,213.17	230.80	28.64	230.20		6,702.79	75.11	6,777.90		181.10		181.10
Home economics	16,924.67	3,464.68	84.94	230.20		20,704.49	942.22	21,646.71		2,773.97		2,773.97
Library arts	275.00					275.00		275.00				
Mathematics	10,601.53	8.31				10,609.84	11.62	10,621.51		78.86		78.86
Mechanical engineering	20,963.06	1,955.00	61.05		13.58	22,983.18	1,650.15	24,643.33		2,536.24		2,536.24
Military	2,069.50	50.04				2,119.54	117.47	2,237.01		144.95		144.95
Mining	5,491.19	1,039.59	44.55			6,575.33	491.84	7,067.17		845.33		845.33
Music and fine arts	13,014.74	997.96	114.31		12.75	14,130.76	1,727.75	15,858.51		1,783.12		1,783.12
Pharmacy	5,184.34	1,277.10	86.63			6,548.07	479.60	7,027.67		400.74		400.74
Physical education	14,343.32	771.20		106.65		15,220.87	703.80	15,924.67		407.50		407.50
Physics	7,053.92	133.68				7,187.60	492.45	7,680.05		1,404.64		1,404.64
Veterinary science	11,848.18	1,330.00	78.73	344.75		13,601.66	539.12	14,140.78		142.95		142.95
Zoology and photography	5,590.55	1,221.48	12.65			6,814.68	1,277.06	8,091.73		725.49		725.49
Totals	\$315,540.24	\$94,573.15	\$2,112.76	\$1,248.05	\$347.06	\$553,821.86	\$16,132.06	\$569,953.44	\$65.62	\$27,052.98		\$27,118.60
Vocational education (Smith-Hughes)												
Totals	\$4,194.96	\$81.72	\$327.07			\$4,603.75		\$4,603.77				
Library	\$4,194.96	\$81.72	\$327.07			\$4,603.75		\$4,603.77				
Museum	\$17,354.44	\$1,239.82				\$18,604.26	\$6,665.20	\$25,269.46		\$1,845.22		\$1,845.22
Totals	806.45	324.35				1,230.80	971.58	2,192.38		135.15		135.15
Totals	\$18,250.89	\$1,651.17				\$19,902.06	\$7,636.78	\$27,528.84		\$1,980.37		\$1,980.37
Short courses												
Totals	\$1,175.80					\$1,175.80		\$1,175.80				
Total instruction	\$330,161.91	\$36,806.04	\$2,439.83	\$1,248.05	\$347.06	\$679,503.51	\$23,759.06	\$703,262.60	\$65.62	\$29,033.35		\$29,066.97

Appendix B. Table 20-b—Classified Expenditures, State College, July 1, 1920, to June 30, 1921—Continued.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE						B		C—CAPITAL OUTLAY				
	Salaries and Wages	Supplies	Travel- ing Expenses	Printing and Pub- lications	Repairs	Total Operation and Mainte- nance	Depreci- ation	Total A and B	Buildings and Lands	Books and Equip- ment	Live Stock	Total Capital Outlay	
II. ADMINISTRATION & GENERAL EXPENSE— Administration—													
	Auditor's office.....	\$13,377 86	\$453 06		\$161 55	\$13,993 38	\$227 70	\$14,221 08		\$235 91		\$235 91	
	Board of regents.....			\$488 68		438 68		438 68					
	Deans.....	2,814 66	159 80	71 33	25 55	3,071 34	29 03	3,099 37		245 40		245 40	
	President's office.....	16,606 22	487 96		34 60	17,128 18	96 72	17,224 90		236 75		236 75	
	Registrar's office.....	8,111 09	2,352 72		1,282 40	11,746 21	136 26	11,882 47		234 70		234 70	
	Secretaries, general, publicity and graduate manager.....	5,708 67	1,079 13	6 90	115 40		6,910 10	67 28	6,977 38		104 65		104 65
	Total administration.....	\$46,618 52	\$4,532 96	\$516 91	\$1,619 50		\$53,287 89	\$555 99	\$53,843 88		\$1,067 41		\$1,067 41
	General Expense—												
	Commanement.....		\$419 74				\$419 74		\$419 74				
	Correspondence office.....	\$1,919 11	1,965 55			\$161 64	4,076 30	\$172 16	4,248 46		\$463 10		\$463 10
	Drayage.....	3,007 00					3,007 00		3,007 00				
Freight and express.....		22 21				22 21		22 21					
Miscellaneous.....	207 06	3,804 68				4,101 73		4,101 73					
Postage and stationery.....		883 62				883 62		883 62					
Printing and publications.....		2,187 68				2,187 68		2,187 68					
Telephone and telegraph.....		2,893 98				2,893 98		2,893 98					
Travel expense.....		3,869 74				3,869 74		3,869 74					
Total general expense.....	\$5,133 16	\$12,233 47	\$3,869 74		\$161 64	\$21,398 01	\$172 16	\$21,569 17		\$463 10		\$463 10	
Total administration and general expense.....	\$51,751 68	\$16,766 43	\$4,376 65	\$1,619 50	\$161 64	\$74,675 90	\$729 15	\$75,404 05		\$1,520 51		\$1,520 51	

Appendix B. Table 20-b—Classified Expenditures. State College, July 1, 1920, to June 30, 1921—Continued.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE					B		Total A and B	O—CAPITAL OUTLAY			
	Salaries and Wages	Supplies	Travel- ing Expenses	Printing and Pub- lications	Repairs	Total Operation and Main- tenance	Depreci- ation		Buildings and Lands	Books and Equip- ment	Live Stock	Total Capital Outlay
III. PHYSICAL PLANT—												
Furniture and fixtures.....	\$10,097 72	\$6,753 00				\$2,673 76	\$827 66	\$3,501 41		\$27,462 57		\$27,462 57
Heat, light and power.....	3,451 02	90 85			86 12	16,851 32	1,072 51	17,923 83		681 42		681 42
Maintenance of campus.....	3,798 50					3,696 99	8 14	3,675 13	\$216 25			216 25
Repairs to buildings.....	4,429 83	90 09				3,798 50		3,798 50	5,834 75			5,834 75
Subt. grounds and buildings..		40,266 63				4,528 92	415 90	4,944 82		236 01		236 01
Fuel.....		1,776 06				40,266 63		40,266 63				
Janitor.....	13,240 13					15,016 19		15,016 19				
Buildings.....							20,159 46	20,159 46				
Poultry plant.....									291 37			291 37
Dairy building.....									84,016 48			84,016 48
Minor improvements.....									112 95			112 95
Store house.....									13 75			13 75
McCroskey hall.....									60,237 75			60,237 75
Mechanical arts building.....									784 62			784 62
Pump house.....									1,509 35			1,509 35
Wilson hall.....									29,372 21			29,372 21
Bell system in buildings.....							90 89	90 89				
Dairy barn.....									686 95			686 95
Sheep and cattle barn.....									221 60			221 60
Exten. tunnel and heat. sys..							1,507 69	1,507 69	4,636 42			4,636 42
Community hall.....									3,632 35			3,632 35
Grand stand.....									254 00			254 00
Alterations conservatory.....									6,556 38			6,556 38
Extension sewer system.....							415 48	415 48	837 30			837 30
Roads and walks.....							1,067 06	1,067 06	456 25			456 25
Extension water system.....							521 67	521 67	825 49			825 49
President's garage.....									19 80			19 80
Extension light system.....							273 85	273 85	488 07			488 07
Practice cottages.....									629 66			629 66
Totals	\$35,047 20	\$46,965 23			\$2,759 88	\$86,802 31	\$36,360 30	\$113,162 61	\$201,680 74	\$28,370 00		\$230,050 74

Appendix B. Table 20-b—Classified Expenditures, State College, July 1, 1920, to June 30, 1921—(continued).

DEPARTMENT OR DIVISION	A OPERATION AND MAINTENANCE					B	C CAPITAL OUTLAY					
	Salaries and Wages	Supplies	Travel- ing Expenses	Printing and Pub- lications	Repairs		Total Operation and Main- tenance	Depreci- ation	Total A and B	Buildings and Lands	Books and Equip- ment	Live Stock	Total Capital Outlay
IV. CO-OPERATIVE SERVICES -												
Apiculture	\$1,444 05	\$175 72	\$1,109 77	\$905 40	-	\$3,634 94	-	\$3,634 94	-	\$210 75	-	\$210 75
Experimental engineering	3,257 44	62 47	2,192 76	-	-	3,492 67	-	3,492 67	-	4,325 76	-	4,325 76
Experiment station, local	62,517 88	9,656 06	2,078 80	2,530 43	-	77,782 17	\$2,449 39	80,231 15	\$1,851 09	8,091 24	\$147 00	8,238 24
Experiment station, Prosser	5,729 18	1,057 09	230 46	-	-	7,016 73	632 24	7,648 97	5,610 00	624 51	325 00	8,589 58
Experiment station, Puyallup	45,011 18	18,833 57	894 20	6,377 70	846 01	71,453 26	8,023 07	79,476 33	11,774 57	1,703 45	6,097 86	10,654 40
Ext. work in Ag. and H. Ec.	72,232 68	6,900 36	23,476 77	8,250 07	-	107,879 88	300 21	108,179 74	-	1,566 26	-	1,566 26
Farm markets invest.	4,241 86	1,302 32	1,800 19	2,851 96	-	10,196 34	-	10,196 34	-	81 26	-	81 26
General college extension	6,193 16	1,354 19	2,347 92	-	-	10,005 27	84 14	10,089 41	-	1,404 28	-	1,404 28
Total co-operative services	\$201,345 87	\$39,522 40	\$34,607 90	\$15,803 18	\$340 61	\$307,719 02	\$7,107 16	\$314,826 18	\$16,236 35	\$18,098 01	\$91,558 36	\$307,402 74
V. STUDENT WELFARE -												
Student activities	\$3,750 00	-	-	-	-	\$3,750 00	-	\$3,750 00	-	-	-	\$3,750 00
Student hospital	5 06	\$22 40	-	-	-	\$27 46	\$60 45	\$87 90	-	\$380 50	-	\$380 50
Rooming and employment	449 06	-	-	-	-	449 06	-	449 06	-	-	-	-
Total student welfare	\$4,203 11	\$22 40	-	-	-	\$4,225 51	\$60 45	\$4,285 96	-	\$380 50	-	\$380 50

Appendix B. Table 20-b—Classified Expenditures, State College, July 1, 1920, to June 30, 1921—Concluded.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE						B		C—CAPITAL OUTLAY			
	Salaries and Wages	Supplies	Travel- ing Expenses	Printing and Pub- lications	Repairs	Total Operation and Main- tenance	Depreci- ation	Total A and B	Buildings and Lands	Books and Equip- ment	Live Stock	Total Capital Outlay
VI. SUPPLEMENTARY BUSI- NESS OPERATIONS—												
Farm and creamery.....	\$34,900 97	\$54,439 06	\$80 00		\$408 16	\$89,838 49	\$1,020 77	\$91,508 98	\$835 90	\$2,598 54	\$1,522 98	\$4,417 51
Photo shop.....	750 00					750 00		750 00				
Print shop.....	2,283 29	4,059 18				7,342 47	200 00	7,538 53		378 92		378 92
Veterinary hospitals.....	3,387 60	5,916 78	25 00			11,289 38	302 91	11,632 29		11 06		11 06
Halls of residences.....	16,236 50	13,187 85				29,424 35	2,079 41	32,108 76	18,000 00	667 66		18,667 66
Total supplementary business operations.....	\$40,317 06	\$77,602 87	\$115 00		\$408 16	\$139,701 69	\$4,890 15	\$143,000 94	\$18,365 99	\$3,576 16	\$1,522 98	\$23,465 13
VII. (a) Deposits refunded to students.....												
(c) Music tuition.....								\$22,398 74				
(c) Squirrel poison used and paid for by counties.....								27,224 75				
(d) S. S. payroll, 1921—Paid in June, 1921.....								19,387 56				
								7,179 97				

RECAPITULATION.

	Operation and Maintenance	Capital Outlay	Depreciation
I. Instruction.....	\$379,508 51	\$20,098 97	\$23,759 00
II. Administration and general expenses.....	74,675 90	1,520 51	23,728 15
III. Physical plant.....	84,892 31	290,050 74	26,300 30
IV. Co-operative services.....	291,719 02	36,489 74	7,907 16
V. Student welfare.....	4,235 51	320 59	60 45
VI. Supplementary business operations.....	138,701 69	23,465 13	4,599 15
Totals.....	\$975,627 94	\$320,988 69	\$63,714 30
VII. (a) Deposits refunded to students.....			
(b) Music tuition.....	\$22,398 74		
(c) Squirrel poison used and paid for by counties.....	27,224 75		
(d) S. S. payroll, 1921—Paid in June, 1921.....	19,387 56		
	7,179 97		
Total amount expended for capital outlay.....	\$320,988 69		
Total.....	\$1,372,757 64		

Third Biennial Report—Part 1

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE					B	C—CAPITAL OUTLAY				
	Salaries and Wages	Supplies	Travel- ing Expenses	Printing and Pub- lications	Repairs	Total Operation and Main- tenance	Depreci- ation	Lands	Buildings	Books and Equip- ment	Total Capital Outlay
I. INSTRUCTION—											
Agriculture.....	\$1,200 00	\$11 75				\$1,211 75	\$49 15			\$0 44	\$0 44
Art and handicraft.....	6,825 00	1,122 71	\$10 50			7,958 21	94 62			8 35	8 35
Biological science.....	600 00	5 40			\$3 10	613 50	11 20				
Business education.....	5,880 35	49 80			2 20	5,932 35	230 03			893 11	893 11
Education.....	9,237 85	181 91	38 48			9,458 24	71 85			7 94	7 94
English.....	7,825 00					7,825 00	27 19				
Expression.....	2,816 67					2,816 67	49 48				
Foreign languages.....	3,037 50					3,037 50	19 00				
Geography.....	2,842 85	2 50				2,845 35	26 03				
History.....	2,000 00	44 60				2,044 60	9 04			70 00	70 00
Home economics.....	4,643 75	370 75				5,014 50	83 00			545 02	545 02
Hygiene.....	7,278 00	825 67	170 17			8,273 84	201 87				
Industrial arts.....	4,282 14	1,066 86	10 06		25 00	5,324 09	159 83				
Library instruction.....	712 00					712 00					
Mathematics.....	3,100 00	1 30				3,101 30	32 54				
Music.....	2,807 15	18 25			35 75	2,861 15	77 24				
Nature study.....	2,175 00	12 51				2,187 51	14 58				
Physical education.....	5,149 63	124 08				5,273 73	85 02				
Physical science.....	1,632 14	239 44				1,871 58	457 37			364 44	364 44
Social science.....	2,300 00					2,300 00	9 60			72 00	72 00
Training school.....	27,178 21	295 40	437 98		75 00	27,971 57	478 56			319 32	319 32
Total instruction.....	\$103,541 26	\$4,303 02	\$967 22		\$146 05	\$108,657 55	\$2,189 82			\$2,280 62	\$2,280 62
II. ADMINISTRATION AND GENERAL EXPENSE—											
Administration—											
President's office.....	\$6,000 00					\$6,000 00	\$18 56				
Dean's office.....	3,571 65					3,571 65	27 85				
Registrar and recorder.....	4,907 52				\$6 30	4,913 82	105 17				
General office.....	1,152 47					1,152 47	38 05			1,184 52	1,184 52
Secretary's office.....	1,386 50					1,386 50	23 60			1,350 10	1,350 10
Library service.....	5,122 04	\$270 70			135 90	5,528 64	2,334 11			7,892 75	7,892 75
General expense—											
Traveling expense.....			\$1,280 02			1,280 02					
Printing and publishing.....		3,531 92				3,531 92					
Freight and express.....		187 42				187 42					
Office and general supplies.....		2,139 74				2,139 74					
Postage.....		280 70				280 70					
Telephone and Telegraph.....		401 73				401 73					
General lectures and activities.....	1,325 35	916 46				2,241 81					
Miscellaneous.....	525 90	100 34				626 24					
Total adm. and general.....	\$25,794 48	\$7,095 41	\$1,280 02		\$142 20	\$35,047 06	\$2,547 34			\$1,420 46	\$1,420 46

Table 20-c—Classified Expenditures, Bellingham Normal School—Concluded.

A—OPERATION AND MAINTENANCE										B				C—CAPITAL OUTLAY			
Salaries and Wages	Supplies	Traveling Expenses	Printing and Publications	Repairs	Total Operation and Maintenance	Depreciation	Total A and B	Lands	Buildings	Books and Equipment	Total Capital Outlay						
III. PHYSICAL PLANT—																	
Carpenter.....	\$1,273 70				\$1,273 70		\$1,273 70										
Engineer and assistants.....	4,402 50	\$9 86			4,412 36		4,412 36										
Nightwatch.....	1,200 00	11 25			1,211 25		1,211 25										
Janitor and assistants.....	5,825 90	493 49			6,319 39	\$5 39	6,324 78										
Grounds and roadways.....	1,563 00	342 75		\$10 25	1,916 00	27 64	1,943 64										
Water, light and gas.....		2,156 71			2,156 71	262 49	2,419 20										
Fuel.....		8,349 85			8,349 85		8,349 85										
Building and equipment.....				3,865 37	3,865 37	8,103 51	11,968 88										
Machinery, appliances and plant.....				896 61	896 61		896 61										
Furniture and equipment.....				106 82	106 82		106 82										
Total physical plant.....	\$14,255 10	\$11,363 91		\$4,579 05	\$30,598 06	\$8,402 03	\$38,910 09										
IV. CO-OPERATIVE SERVICE—																	
Extension.....	\$8,338 00	\$59 04	\$603 33		\$9,000 37	\$9 55	\$9,009 92										
V. STUDENT WELFARE—																	
Girls' dormitory.....						\$1,500 58	\$1,500 58										
Health, students' rooms.....	\$2,345 00	\$285 15		\$11 00	\$2,641 15	44 39	2,685 54			\$24 90	\$24 90						
Infirmary.....						150 00	150 00										
Total student welfare.....	\$2,345 00	\$285 15		\$11 00	\$2,641 15	\$1,708 97	\$4,345 12			\$24 90	\$24 90						
VI. CAPITAL OUTLAY—																	
Improving lands.....								\$2,685 07			\$2,685 07						
Girls' dormitory—New.....									\$44,189 13		\$44,189 13						
Total capital outlay.....								\$2,685 07	\$44,189 13		\$46,874 20						
Totals.....	\$154,228 79	\$23,946 53	\$2,800 57	\$5,178 30	\$186,154 19	\$14,552 71	\$201,006 90	\$2,685 07	\$44,189 13	\$3,725 98	\$50,600 18						

TABLE 20-c—CLASSIFIED EXPENDITURES, CHENEY NORMAL SCHOOL, JULY 1, 1920, TO JUNE 30, 1921.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE						B		O
	Salaries and Wages	Supplies	Traveling Expenses	Printing and Publications	Repairs	Total Operation and Maintenance	Depreciation	Total A and B	
I. INSTRUCTION—									
Art	\$3,400 00	\$294 20				\$3,694 20	\$75 30	\$3,769 50	
Biology and agriculture	3,550 00	344 19				4,194 19	347 60	4,541 79	
Commerce	5,983 30	528 52				6,491 82	109 20	6,601 02	
Education	11,812 43	88 02				11,899 45	109 85	12,009 30	
English	6,643 29	2 25				6,645 54	57 50	6,703 04	
Expression	2,700 00					2,700 00	40 00	2,740 00	
Health education	7,605 01	246 55				7,851 56	215 51	8,067 07	
Home economics	5,307 45	944 90				6,252 35	258 95	6,511 30	
Library instruction	500 00					500 00		500 00	\$123 58
Manual arts	3,005 87	1,273 27				4,279 14	449 85	4,728 99	
Mathematics	1,091 70					1,091 70		1,091 70	
Music	4,703 15	122 94				4,826 09	321 70	5,147 79	
Phys., sc. and geog.	7,123 26	153 83				7,277 09	370 15	7,647 24	
Romance language	400 00					400 00	37 50	437 50	
Rural education	3,315 00					3,315 00		3,315 00	
Social science and history	4,150 00					4,150 00	35 45	4,185 45	
Training school	19,760 22	627 24				20,387 46	319 95	20,707 41	
Total Instruction	\$31,330 06	\$4,620 91				\$35,951 59	\$2,785 51	\$38,737 10	\$123 58
II. ADM. AND GEN. EXP.—									
President's office	\$8,504 72					\$8,504 72		\$8,504 72	
Secretary's office	3,496 24					3,496 24		3,496 24	
Registrar's office	3,000 00					3,000 00		3,000 00	
Dean of women	1,261 75					1,261 75		1,261 75	
Library services	3,519 97	5,017 67				8,537 64	\$1,194 20	9,731 84	
Lectures	1,337 50					1,337 50		1,337 50	
General education							422 85	422 85	
General Expense—									
Office supplies		\$372 86				372 86		372 86	
Printing catalogs and bulletins	1,740 00			\$2,065 95		3,805 95		3,805 95	
Travelling expense			\$662 72			992 72		992 72	
Postage		149 21				149 21		149 21	
Telegraph and telephone		652 57				652 57		652 57	
Freight, express and cartage		450 17				450 17		450 17	
Total Adm. and Gen. Adm.	\$22,960 18	\$6,042 48	\$662 72	\$2,065 95		\$32,531 33	\$1,617 05	\$34,148 38	

Table 20-c—Classified Expenditures, Cheney Normal School—Concluded.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE						B	Total A and B	C
	Salaries and Wages	Supplies	Travel- ing Expenses	Printing and Pub- lications	Repairs	Total Operation and Main- tenance	Deprecia- tion		
III. PHYSICAL PLANT									
Buildings, janitor and repairs.....	\$7,696 96	\$760 20	.....	.....	\$1,287 16	\$9,744 32	\$8,801 14	\$18,635 46	\$406 84
Grounds and roadways.....	4,182 11	920 64	.....	.....	.....	5,032 75	800 00	5,832 75	.....
Heat light and power, water.....	3,660 11	15,490 50	.....	.....	.....	19,140 61	2,937 45	21,398 06	.....
Furniture and fixtures.....	.....	240 75	.....	.....	.....	240 75	1,708 45	1,949 20	830 00
Total Physical Plant.....	\$15,539 18	\$17,852 00	.....	.....	\$1,287 16	\$34,158 43	\$13,657 04	\$47,815 47	\$1,376 84
IV. CO-OPERATIVE SERVICE—									
Extension	\$3,084 00	\$1,309 40	.....	.....	.....	\$4,494 06	\$100 00	\$4,594 06	.....
Total Cooperative Service.....	\$3,084 00	\$1,309 40	.....	.....	.....	\$4,494 06	\$100 00	\$4,594 06	.....
V. STUDENT WELFARE—									
Halls of residence.....	\$2,525 00	.....	.....	.....	.....	\$2,525 00	.....	\$2,525 00	.....
Book store	720 40	.....	.....	.....	.....	720 40	.....	720 40	.....
Total Student Welfare.....	\$3,245 40	.....	.....	.....	.....	\$3,245 40	.....	\$3,245 40	.....
GRAND TOTALS.....	\$136,060 04	\$29,604 04	\$603 72	\$2,065 95	\$1,287 16	\$170,370 81	\$18,159 60	\$188,530 41	\$1,709 92

TABLE 20-C—CLASSIFIED EXPENDITURES, ELLENSBURG NORMAL SCHOOL, JULY 1, 1920, TO JUNE 30, 1921.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE					Total Operation and Main- tenance	B Deprecia- tion	Total A and B	O Capital Outlay
	Salaries and Wages	Supplies	Travel- ing Expenses	Printing and Pub- lications	Repairs				
I. INSTRUCTION—									
Art	\$2,509 97	\$40 76				\$2,550 72	\$35 04	\$2,585 76	
Biology	2,940 00	10 25				2,950 25	215 10	3,165 35	
Business and commerce	394 58	322 00				716 58	4 96	721 53	
Education	4,431 80					4,431 80	16 33	4,448 13	
English and modern languages	5,135 00					5,135 00	9 56	5,144 56	
History	260 00					260 00		260 00	
Home economics and household adm.	3,315 02	440 71	36 31			3,815 04	235 70	4,051 74	
Library instruction	300 00					300 00		300 00	
Manual training	3,000 00	207 68				3,207 68	337 08	3,544 69	
Music	2,669 97					2,669 97	170 50	2,840 47	
Health and physical education	4,529 97	189 06				4,719 03	50 00	4,769 03	
Physical sciences	2,069 97	111 22	25 04			2,206 23	15 00	2,221 23	
Psychology	2,703 40	206 35				2,911 75	90 15	3,001 90	
School administration	900 00					900 00		900 00	
Social science and history	5,015 00					5,015 00	10 35	5,025 35	
Training school	24,680 40	540 90	104 50			25,325 80	407 20	25,733 00	\$34 00
Totals	\$64,868 65	\$2,080 80	\$255 85			\$67,211 30	\$1,587 94	\$68,802 70	\$34 00
II. COOPERATIVE SERVICE—									
Extension	\$6,103 45	\$68 35	\$1,651 45			\$7,823 25	\$21 87	\$7,870 12	
Totals	\$6,103 45	\$68 35	\$1,651 45			\$7,843 25	\$21 87	\$7,870 12	
III. OVERHEAD DEPARTMENTS—									
(a) Administrative in general—									
President's office	\$8,437 50		\$236 94			\$8,674 44		\$8,674 44	
Business office	3,040 00		105 35			3,145 35		3,145 35	
Registrar and recorder	3,282 00					3,282 00		3,282 00	
Catalogs and bulletins				\$1,078 02		1,078 02		1,078 02	
General office	602 35	171 01				773 36	\$310 66	1,144 07	
Telephone and telegraph		722 30				722 30		722 30	
Postage		375 56				375 56		375 56	
Advertising		449 39				449 39		449 39	
Sundry general expense		311 71	1,506 40			1,818 11		1,818 11	
Insurance		564 06				564 06		564 06	
Totals	\$15,421 16	\$2,508 02	\$1,828 70	\$1,078 02		\$21,835 90	\$310 66	\$22,146 56	

Table 20-c—Classified Expenditures, Ellensburg Normal School—Concluded.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE						B	Total A and B	O
	Salaries and Wages	Supplies	Travel- ing Expenses	Printing and Pub- lications	Repairs	Total Operation and Main- tenance	Deprecia- tion		
III. OVERHEAD DEPARTMENTS—(Cont.)									
(b) Student welfare—									
Dormitory									
Health									
Dean	\$2,340 00					\$2,340 00			\$3,736 70
Appointment secretary	800 00					800 00			98 50
Totals	\$3,140 00					\$3,140 00		\$3,140 00	\$3,835 20
(c) Library	\$1,413 65					\$1,403 65		\$2,780 20	
(d) General instruction	1,285 45	\$1,332 30	\$7 15			2,694 90	\$1,376 55	2,694 90	\$171 15
(e) Physical plant:									
Operation—									
Superintendent of grounds	1,800 00					1,800 00		1,800 00	
Fireman, coal, weighing	2,100 00	9,725 85				11,825 85		11,825 85	
Light, power and water		1,191 66				1,191 66		1,191 66	1,081 38
Sundry plant supplies		30 30				30 30		30 30	
Janitor service and supplies	3,603 92	377 18				3,981 10		3,981 10	
Laundry		117 65				117 65		117 65	
Regulative	900 00	16 82				916 82		916 82	
Totals	\$8,403 92	\$11,450 46	\$7 15			\$19,863 38	\$1,376 55	\$10,803 38	\$1,081 38
Maintenance—									
Buildings and fixtures									
Grounds and roadways									
Utility equipment									
Machinery, appliances and plant									
Furniture and equipment									
General maintenance									
Totals					\$247 52	\$247 52	\$3,943 97	\$0,191 49	\$19,064 34
IV. PHYSICAL PLANT ADDITIONS—									
New buildings									
Land, first cost									
Totals									
GRAND TOTALS	\$100,626 43	\$17,029 71	\$3,843 15	\$1,678 62	\$247 52	\$124,025 43	\$12,241 01	\$136,266 44	\$43,040 50

**APPENDIX C. SPECIAL TABLE 30-ab—AUTUMN CENSUS ENROLLMENT IN
THE INSTITUTIONS OF HIGHER EDUCATION, 1921-22.**

CLASS	University	State College	Bellingham	Cheney	Ellensburg
Elementary science		185			
First year	1,691	799	465		
Second year	1,179	382	296	461	307
Third year	886	256	4	5	5
Fourth year	495	205			
Graduate	191	23			
Special	154	24	15	50	17
Totals	4,596	1,874	770	516	329
Teaching units	236.48	129.17	44.	41.16	23.6
Ratio of the autumn census enroll- ment to the number of teaching units	19.43	14.5	17.5	12.53	13.94

The Third Biennial Report
OF THE
Joint Board of Higher
Curricula

TO THE
GOVERNOR OF WASHINGTON

PART TWO

1921-1922



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LETTER OF TRANSMITTAL.

To His Excellency, Hon. Louis F. Hart, Governor of Washington, Olympia, Washington.

Sir: In accordance with section twelve (12) of chapter ten (10), section one (1) of chapter ninety-five (95) of Session Laws of Washington of 1917, approved February 10, and March 12, 1917, we have the honor to submit herewith to you, and through you to the Legislature of the State of Washington, the second part of the third biennial report of the Joint Board of Higher Curricula.

Respectfully,

THE JOINT BOARD OF HIGHER CURRICULA.

L. D. MCARDLE, *Chairman.*

EDWIN B. STEVENS, *Secretary.*

Seattle, Washington, February 20, 1921.

PART II.

JOINT BOARD OF HIGHER CURRICULA REPORT.
(Third Biennial Report)

CHAPTER I—EXPLANATORY NOTES.

This is Part Two of the Third Biennial Report of the Joint Board of Higher Curricula and readers are referred to Part One for the laws constituting the Joint Board, the Attorney General's Opinion, and explanatory notes applicable to both Parts One and Two. This information may be found on pages 3 to 10 inclusive of Part One.

CHAPTER II—STATISTICAL REPORTS.

I. UNIVERSITY AND STATE COLLEGE.

Table 1a. Cost of Instruction and Cooperative Services.

Table 2a. Cost per Student Clock Hour of Instruction.

Table 3a. Cost per Major Student, Annual Carrying Load, and Distributed Cost Per Major Curriculum.

II. NORMAL SCHOOLS.

Table 1b. Cost of Instruction and Cooperative Services.

Table 2b. Cost per Student Clock Hour of Instruction.

Table 3b. Cost per Major Student Annual Carrying Load, and Distributed Cost Per Major Curriculum.

III. SUMMARY TABLES.

Table 5ab. Cost of Instruction and Cooperative Services, University-State College and the Normal Schools.

Table 6ab. Cost per Student Clock Hour and Cost Per Annual Carrying Load Unit of Instruction, University-State College and the Normal Schools.

IV. USE AND EQUIPMENT OF PLANT.

Table 10ab. Distribution of Square Feet of Floor Space According to Use.

Table 11ab. Classes Distributed According to Size.

Tables 12a, 12b. Inventory Value of Buildings and Equipment upon which Depreciation is Computed.

V. APPENDIX A.

Table 19ab. Receipts and Expenditures of the Institutions of Higher Education.

APPENDIX B.

Classified Costs and Expenditures.

Table 20a. University.

Table 20b. State College.

Table 20c. Bellingham Normal School.

Table 20d. Cheney Normal School.

Table 20e. Ellensburg Normal School.

I.
UNIVERSITY AND STATE COLLEGE.

Table 1a. Cost of Instruction and Cooperative Services.

Table 2a. Cost per Student Clock Hour of Instruction.

Table 3a. Cost per Major Student, Annual Carrying Load, and
Distributed Cost per Major Curriculum.

TABLE 1-a—COST OF INSTRUCTION AND COOPERATIVE AND SCIENTIFIC SERVICES AT THE UNIVERSITY AND THE STATE COLLEGE FOR THE YEAR ENDING JUNE 30, 1922.

	UNIVERSITY			STATE COLLEGE		
	Direct Charge	Overhead	Total	Direct Charge	Overhead	Total
Instruction.....	\$757,423 68	\$301,012 48	\$1,148,436 16	\$405,828 20	\$238,006 51	\$641,923 80
Co-operative and scientific services.....	77,802 12	61,938 96	139,741 08	314,012 23	21,564 01	335,566 24
Total.....	\$835,225 80	\$462,951 44	\$1,298,177 24	\$719,840 52	\$257,649 52	\$977,490 04

COMPARATIVE TABLE 2-a—COST PER STUDENT CLOCK HOUR OF INSTRUCTION, UNIVERSITY AND STATE COLLEGE FOR THE YEAR ENDING JUNE 30, 1922.

DEPARTMENTS	UNIVERSITY			STATE COLLEGE		
	Departmental Cost	Student Clock Hours	Cost per S. O. H.	Departmental Cost	Student Clock Hours	Cost per S. O. H.
Agriculture.....	\$6,470 25	30,064	\$0.2162	\$79,723 43	123,126	\$0.6474
Anatomy.....	11,984 53	23,160	.5110	.....	.....	.....
Architecture.....	10,436 45	23,982	.4355	.....	.....	.....
Bacteriology.....	19,870 27	50,970	.3702	.....	.....	.....
Botany.....	.....	.....	.....	25,861 68	52,566	.4920
Botany and Bacteriology.....	97,890 96	271,116	.3602	43,145 16	143,370	.3037
Chemistry and Chemical Engineering.....	73,446 46	196,516	.3757	21,961 25	44,316	.4960
Civil Engineering.....	16,678 99	64,964	.2551	.....	.....	.....
Classical Languages.....	9,440 83	26,290	.3606	.....	.....	.....
Dramatic Art.....	94,568 70	486,725	.1943	.....	.....	.....
Economics and Business Administration.....	.....	.....	.....	34,557 55	185,472	.1863
Educational Science and History.....	36,552 78	130,238	.2827	24,901 53	87,924	.2832
Education.....	38,827 13	61,153	.6349	.....	.....	.....
Electrical Engineering.....	61,056 87	255,669	.2388	39,503 06	143,070	.2761
English.....	13,293 55	9,756	1.3601	.....	.....	.....
Fisheries.....	22,134 84	46,180	.4804	.....	.....	.....
Forestry and Lumbering.....	.....	.....	.....	.....	.....	.....

Comparative Table 2-a—Cost Per Student Clock Hour of Instruction, University and State College for the Year Ending June 30, 1922—Concluded.

DEPARTMENTS	UNIVERSITY				STATE COLLEGE			
	Departmental Cost	Student Clock Hours	Cost per S. C. H.		Departmental Cost	Student Clock Hours	Cost per S. C. H.	
Foreign Language.....	\$22,574 14	44,806	\$00.5028		\$22,997 54	50,526	\$00.4545	
Geology.....	4,624 04	12,228	.3790					
German Language.....	33,468 45	171,111	.1956					
History.....	32,447 36	82,823	.3941					
Home Economics.....	15,295 07	35,514	.4304		27,516 05	60,395	.4560	
Journalism.....	36,578 31	84,692	.4354					
Law.....	4,148 74	9,798	.4234					
Library Science.....	43,372 76	143,745	.3017		684 77	6,210	.1102	
Mathematics.....	56,047 60	99,162	.5658		15,377 46	48,060	.3199	
Mechanical Engineering.....	41,683 20	160,932	.2597		68,889 68	132,602	.5156	
Military Science.....	27,330 71	24,884	1.1008		7,640 73	64,305	.1190	
Mines and Metallurgy.....	41,583 92	64,218	.6475		21,112 22	25,934	.7829	
Music.....								
Nursing.....	4,250 47	15,080	.2838		51,367 76	122,516	.4198	
Oriental Languages.....	5,600 08	21,612	.2591					
Painting, Sculpture and Design.....	23,521 91	111,504	.2110					
Pharmacy.....	22,900 04	44,676	.5136		13,378 15	45,162	.2992	
Philosophy.....	15,432 68	59,346	.2609					
Physical Education.....	40,068 71	170,495	.2350		40,350 15	133,523	.3005	
Physics.....	31,956 05	101,412	.3151		15,727 28	84,770	.4522	
Political Science.....	10,778 09	57,426	.1877					
Psychology.....	19,528 78	101,580	.1924					
Romantic Languages.....	44,568 10	144,592	.3085					
Scandinavian.....	3,521 30	4,968	.7089					
Sociology.....	21,124 62	89,732	.2354					
Veterinary Science.....					19,246 28	58,104	.3311	
Zoology.....	36,247 70	106,546	.3403		12,469 76	32,400	.3848	
Totals.....	\$1,148,436 16	3,655,054	\$00.3142		\$590,271 52	1,571,954	\$00.3730	
Elementary Science.....					55,622 23	108,150	.5099	
GRAND TOTALS.....	\$1,148,436 16	3,655,054	\$00.3142		\$641,923 80	1,739,514	\$00.3690	

COMPARATIVE TABLE 3-a—COST PER MAJOR STUDENT, ANNUAL CARRYING LOAD AND DISTRIBUTED COST PER MAJOR CURRICULUM. YEAR ENDING JUNE 30, 1922.

MAJOR CURRICULA	UNIVERSITY			STATE COLLEGE		
	Cost Per Major Student	Annual Carrying Load	Distributed Cost Per Maj. Curriculum	Cost Per Major Student	Annual Carrying Load	Distributed Cost Per Maj. Curriculum
Agriculture.....	3207 04	1,653 96	\$338,297 42	\$572 06	244 83	\$140,057 61
Arts and Sciences.....	125 43	1,183 00	149,884 43	224 028	613 96	137,548 80
Business Administration.....	199 55	300 33	61,725 88	251 84	132 83	33,451 93
Education.....	401 77	658 84	264,502 30	378 705	386 00	127,244 81
Engineering.....						
Fine Arts—						
Architecture.....	237 88	36 00	8,563 80			
Dramatic Art.....	190 43	30 83	5,871 01			
Music.....	262 16	148 87	36,975 26			
Music and Fine Arts.....						
Painting Sculpture and Design.....	178 88	149 87	26,773 15	178 088	107 83	19,114 15
Pediatrics.....	886 47	28 33	10,948 72			
Pediatrics.....	316 89	118 60	35,965 80			
Physical Culture.....						
General Course.....	159 56	275 83	44,170 70	271 786	62 00	16,860 68
Graduate Course.....	230 27	196 00	44,632 24			
Home Economics.....	211 84	92 17	6,758 81	365 77	131 00	47,915 83
Journalism.....	219 86	148 33	32,158 81			
Law.....	227 54	6 87	1,072 74			
Library Science.....	431 54	71 38	35,057 15	553 267	38 66	21,880 27
Mining.....	241 59	34 33	8,293 69			
Nursing.....	336 71	104 17	36,074 02	332 674	91 16	30,335 54
Pharmacy.....				686 82	20 66	12,371 69
Veterinary Science.....						
Totals.....		5,153 48	\$1,148,486 16		1,778 45	\$386,271 52
Average Cost Per College Student.....	\$322 86			\$329 66		
Elementary Science.....				270 379	205 83	55,662 28
Totals Including Elementary Science.....		5,153 48	\$1,148,486 16		1,984 28	\$441,933 80
Average Cost Per Student Including Elementary Science.....				\$323 50		

II.
NORMAL SCHOOLS.

Table 1b. Cost of Instruction and Cooperative Services.

Table 2b. Cost per Student Clock Hour of Instruction.

**Table 3b. Cost per Major Student, Annual Carrying Load, and
Distributed Cost per Major Curriculum.**

TABLE 1-b—COST OF INSTRUCTION AND COOPERATIVE SERVICES AT THE NORMAL SCHOOLS FOR THE YEAR ENDING JUNE 30, 1922.

	BELLINGHAM			OHENEY			ELLENBURG		
	Direct Charge	Overhead	Total	Direct Charge	Overhead	Total	Direct Charge	Overhead	Total
Instruction.....	\$120,871 29	\$88,612 96	\$209,484 25	\$108,036 30	\$80,567 28	\$188,603 58	\$70,542 79	\$65,877 58	\$136,420 37
Co-operative Services.....	4,948 08	236 52	5,184 60	5,170 47	369 47	5,539 94	1,884 44	40 86	1,925 29
Totals.....	\$125,819 37	\$88,849 48	\$214,668 85	\$108,176 77	\$80,936 70	\$189,112 47	\$71,827 23	\$65,918 43	\$137,745 66

TABLE 2-b—COST PER STUDENT CLOCK HOUR OF INSTRUCTION, NORMAL SCHOOLS, FOR THE YEAR ENDING JUNE 30, 1922.

DEPARTMENT	BELLINGHAM				OHENEY				ELLENBURG			
	Dept. Cost	Student Clock Hrs.	Cost per S. C. H.	Dept. Cost	Student Clock Hrs.	Cost per S. C. H.	Dept. Cost	Student Clock Hrs.	Cost per S. C. H.	Dept. Cost	Student Clock Hrs.	Cost per S. C. H.
Art.....	\$15,121 83	49,944	\$0.3028	\$8,943 09	29,532	\$0.3004	\$6,797 06	18,564	\$0.3122			
Biology and Agriculture.....	4,631 67	24,240	1.931	6,298 83	22,524	.2792	6,065 66	22,199	.2737			
Business.....	12,805 27	85,544	1.490	12,179 38	55,068	.2211	8,880 84	15,000	.5949			
Education.....	22,988 43	166,000	1.464	24,674 10	137,916	.1719	9,831 24	57,008	1.691			
English.....	13,741 60	66,822	.2056	12,583 63	70,008	.1832	10,616 06	36,216	.3014			
Expression.....	5,875 46	31,624	.1864	4,306 00	9,929	.4096						
Health Education.....	28,772 53	105,888	.2717	20,641 71	80,424	.2608	13,808 66	50,446	.1716			
Home Economics.....	9,973 08	23,554	.4268	12,274 55	31,693	.3893	6,962 83	17,830	.3989			
History and Social Science.....	7,768 02	44,712	.1737	6,768 23	38,066	.1789	10,738 87	43,186	.2549			
Manual Arts.....	13,063 96	36,480	.3581	6,688 03	10,692	.6255	6,065 90	9,432	.6481			
Music.....	5,090 96	20,276	.2511	11,068 04	27,584	.3998	6,074 76	17,772	.3419			
Library Instruction.....	2,721 96	18,888	.1441	8,865 94	2,760	.3200	3,068 72	4,440	.6911			
Mathematics, Physical Sc. & Geography.....	14,734 01	56,968	.2585	14,363 17	90,072	.1594	7,123 97	19,146	.3723			
Foreign Language.....	3,965 37	12,144	.3265	2,441 24	5,968	.4076						
Psychology.....							5,001 02	22,865	.2286			
School Administration.....							3,611 70	9,730	.3715			
Training School.....							37,876 39	47,547	.7966			
Totals.....	\$209,484 25	816,024	\$0.2567	\$183,572 53	640,800	\$0.2864	\$186,420 37	420,420	\$0.4344			

TABLE 3-b—COST PER MAJOR STUDENT, ANNUAL CARRYING LOAD AND DISTRIBUTED COST PER MAJOR CURRICULUM IN THE NORMAL SCHOOLS FOR THE YEAR ENDING JUNE 30, 1922.

MAJOR CURRICULA	BELLINGHAM			OHENEY			ELLENSBURG		
	Cost Per Major Student	Annual Carrying Load	Distributed Cost Per Major Curriculum	Cost Per Major Student	Annual Carrying Load	Distributed Cost Per Major Curriculum	Cost Per Major Student	Annual Carrying Load	Distributed Cost Per Major Curriculum
Elementary Course of one and two years.	\$181 94	1,057 67	\$191,662 88	\$206 04	731 67	\$150,756 18	\$280 09	375 67	\$105,553 00
Advanced Course of 3rd and 4th years.	177 26	14 67	2,500 34	206 04	30 00	6,181 85	270 09	58 00	16,012 99
Graduate Course.	211 61	1 88	281 71	205 86	8 67	756 49	206 77	2 00	531 53
Special Students.	124 86	119 67	14,909 82	240 68	103 33	25,879 51	213 70	67 00	14,317 86
Totals.		1,193 84	\$209,494 25		868 67	\$188,673 58		502 67	\$196,490 37
Average Cost.	\$175 54			\$211 32			\$271 30		

III.
SUMMARY TABLES.

**Table 5ab. Cost of Instruction and Cooperative Services
University-State College and the Normal
Schools.**

**Table 6ab. Cost per Student Clock Hour and Cost Per
Annual Carrying Load Unit of Instruction,
University-State College and the Normal
Schools.**

**TABLE 5-ab—COST OF INSTRUCTION AND COOPERATIVE SERVICES,
UNIVERSITY-STATE COLLEGE AND THE NORMAL SCHOOLS
FOR YEAR ENDING JUNE 30, 1922.**

	Instruction	Cooperative Services	Totals
University-State College.....	\$1,790,359 96	\$475,807 32	\$2,265,067 28
Normal Schools.....	529,477 15	11,989 83	541,416 98
Totals.....	\$2,319,837 11	\$487,247 15	\$2,807,084 26

**TABLE 6-ab—COST PER STUDENT CLOCK HOUR AND COST PER ANNUAL
CARRYING LOAD UNIT OF INSTRUCTION, UNIVERSITY-STATE COLLEGE
AND NORMAL SCHOOLS FOR YEAR ENDING JUNE 30, 1922.**

	Student Clock Hours	Cost Per Student Clock Hour	Annual Carrying Load	Cost Per Annual Carrying Load Unit
University and State College.....	5,394,568	\$0.3319	7,137 76	\$250 83
Normal Schools.....	1,877,244	.2821	2,564 66	206 45
Totals.....	7,271,812		9,702 42	
Average.....		\$0.3190		\$229 10

IV.

USE AND EQUIPMENT OF PLANT.

Table 10ab. Distribution of Square Feet of Floor Space
According to Use.

Table 11ab. Classes Distributed According to Size.

Tables 12a, 12b. Inventory Value of Buildings and Equip-
ment upon which Depreciation is Computed.

COMPARATIVE TABLE 10-ab—DISTRIBUTION OF SQUARE FEET OF FLOOR SPACE ACCORDING TO USE, UNIVERSITY, STATE COLLEGE AND NORMAL SCHOOLS, 1921-1922.

INSTITUTION	Instruction	General and Administration	Physical Plant	Co-operative Services	Student Welfare	Supplementary Business Operations	Total
University.....	422,865	42,860	33,554	100,391	143,966	.....	743,646
State College.....	162,881	44,470	29,573	30,873	127,291	7,996	392,533
Bellingham Normal School.....	105,579	3,322	6,018	400	11,268	.....	196,597
Cheney Normal School.....	88,603	4,231	6,954	453	45,940	.....	146,226
Ellensburg Normal School.....	66,006	3,340	3,906	72	15,514	.....	88,738
Totals.....	845,974	98,273	79,914	121,604	343,579	7,996	1,497,730

COMPARATIVE TABLE 11-ab—CLASSES DISTRIBUTED WITH REFERENCE TO SIZE, UNIVERSITY, STATE COLLEGE AND NORMAL SCHOOLS, 1921-1922.

SIZE OF CLASSES	UNIVERSITY			STATE COLLEGE			NORMAL SCHOOLS								
							BELLINGHAM		OHENEY		ELLENSBURG				
	Sum.	Aut.	Wln. Spr.	Sum.	1st Smtr.	2nd Smtr.	Sum.	Aut.	Wln. Spr.	Sum.	Aut.	Wln. Spr.	Sum.	Aut.	Wln. Spr.
1 to 5.....	26	96	84	17	99	120	20	7	9	13	26	18	21	22	17
6 to 10.....	84	104	113	*32	119	138	18	11	12	14	25	24	13	31	18
11 to 15.....	11	87	128	13	*90	*107	17	22	8	7	15	25	19	*15	*20
16 to 20.....	*23	*98	*127	6	51	60	26	11	11	7	18	*13	7	*14	14
21 to 25.....	17	82	134	1	46	43	40	18	11	11	8	9	5	11	9
26 to 30.....	16	75	101	1	42	29	*23	*6	*5	*14	*9	8	6	7	11
31 to 35.....	31	30	22	1	24	33	16	10	8	9	5	5	6	8	4
36 to 40.....	20	27	56	41	27	41	23	10	6	10	12	11	5	3	1
41 to 45.....	12	88	23	1	11	21	16	6	9	7	8	5	2	3	4
46 to 50.....	5	10	21	.....	24	18	14	10	6	6	17	8	1	3	1
51 to 75.....	12	42	37	.....	26	30	40	15	22	16	30	6	1	4	6
76 to 100.....	6	13	13	1	5	3	9	3	4	3	11	7	2	.....	8
Classes with an enrollment greater than 100—															
101 to 200.....	6	18	15	.....	4	2	3	2	.....	3	.....	.....	.....	2	1
201 to 300.....	.....	6	6	.....	2	1	1	.....	.....	.....	.....	.....	.....	.....	.....
301 to 500.....	.....	3	3	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
501 and over.....	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	298	709	855	72	570	654	290	120	118	130	185	119	130	117	104

* The size of class group which contains the median is indicated by an asterisk in the column with the number of classes.

TABLE 12-a--INVENTORY VALUE OF BUILDINGS UPON WHICH DEPRECIATION IS COMPUTED, UNIVERSITY AND STATE COLLEGE, YEAR ENDING JUNE 30, 1922.

DESCRIPTION	% of Depreciation	UNIVERSITY			STATE COLLEGE		
		Inventory July 1, 1921	Depreciation	Inventory July 1, 1922	Inventory July 1, 1921	Depreciation	Inventory July 1, 1922
Buildings--							
Class A.....	1	\$1,590,443 29	\$15,999 82	\$2,087,122 89	\$743,807 06	\$7,438 07	\$736,364 09
Class B.....	2	452,241 23	20,734 18	431,672 08	32,718 47	19,308 74	476,160 86
Class C.....	5	167,555 05	11,049 59	156,270 28	32,701 92	1,685 10	30,324 40
Class D.....	5	9,126 57	599 45	8,537 09	88,266 80	4,413 29	119,853 44
Class E.....	5	500 00	50 00	750 00	.....	.....	.....
Totals.....		\$2,190,166 06	\$48,392 99	\$2,631,462 14	\$1,347,498 25	\$32,796 20	\$1,386,461 78
Office furniture (42).....	{	{	{	{	{	{	{
	7	\$75,704 00	\$6,704 75	\$74,615 90	\$22,864 07	\$1,698 57	\$22,176 06
	10	8,830 13	1,239 41	9,040 77	22,892 45	2,550 88	23,859 10
	20	902 40	32 24	935 76	316 82	28 14	76 96
Totals.....		\$84,917 13	\$8,066 40	\$83,943 43	\$46,573 34	\$4,247 59	\$46,568 11
Household furniture and equipment (43).....	{	{	{	{	{	{	{
	7	\$7,198 73	\$666 52	\$6,202 99	\$21,087 97	\$1,788 27	\$23,860 81
	10	11,579 44	1,321 50	10,542 97	13,361 88	1,632 96	14,909 86
	20	4,749 39	1,841 49	6,537 12	8,758 88	1,277 46	4,556 08
Totals.....		\$23,527 56	\$3,861 51	\$23,283 08	\$44,108 18	\$4,643 69	\$43,324 69
Utility equipment (44).....	{	{	{	{	{	{	{
	10	\$72 42	\$17 70	\$43 90	\$2,108 75	\$252 50	\$2,016 25
	20	4,855 99	1,445 17	4,088 38	18,909 81	4,546 75	16,494 02
Totals.....		\$4,428 41	\$1,462 87	\$4,132 25	\$21,013 56	\$4,799 25	\$18,500 27
Machinery, appliances and plant (45).....	{	{	{	{	{	{	{
	5	\$98,403 77	\$3,235 72	**\$95,378 30	\$143,558 22	\$7,661 22	\$186,810 32
	7	4,474 76	4,065 43	4,065 43	9,466 50	643 75	9,306 41
	10	435 87	115 41	635 18	8,247 39	1,146 61	10,329 06
Totals.....		\$98,364 42	\$3,810 57	\$70,068 91	\$161,271 11	\$9,450 58	\$306,442 79
Library and school (46).....	{	{	{	{	{	{	{
	5	\$305,495 05	\$13,893 16	\$301,438 81	\$38,486 20	\$6,188 02	\$133,719 68
	10	231,860 10	25,123 56	229,945 51	90,189 53	10,441 96	88,893 56
Totals.....		\$537,345 75	\$39,006 72	\$530,334 32	\$226,674 73	\$16,629 97	\$222,563 23
Other assets, sewers, pavements, sidewalks, underground tunnels, water system (48).....	{	{	{	{	{	{	{
	5	\$179,776 13	\$14,271 81	\$255,311 99	\$94,966 90	\$4,024 81	\$104,643 48
GRAND TOTALS.....		\$3,118,536 06	\$118,972 86	\$3,598,465 02	\$1,941,120 07	\$76,591 09	\$2,034,559 35

* Amount added to buildings since July 1, 1922, \$498,048.48, amount deducted (men's bldg. wrecked) \$8,359.72.

** Amount reclassified from #45 to #48, \$45,109.07.

() Numbers in parentheses refer to State Account Numbers.

TABLE 12-b—INVENTORY VALUE OF BUILDINGS AND EQUIPMENT UPON WHICH DEPRECIATION IS COMPUTED,
NORMAL SCHOOLS FOR THE YEAR ENDING JUNE 30, 1922.

DESCRIPTION	% of Depre- ciation	BELLINGHAM			OHENEY			ELLENSBURG		
		Inventory July 1, 1921	Deprecia- tion	Inventory July 1, 1922	Inventory July 1, 1921	Deprecia- tion	Inventory July 1, 1922	Inventory July 1, 1921	Deprecia- tion	Inventory July 1, 1922
Buildings—										
Class A.....	1									
Class B.....	2	\$239,638 40	\$7,190 88	\$236,118 09	\$390,584 83	\$2,605 84	\$237,978 40	\$219,402 18	\$6,232 07	\$213,120 11
Class C.....	5	18,896 08	944 76	17,960 33	198,928 12	5,964 84	198,861 04	8,969 57	447 98	8,511 69
Class D.....	5	214 85	10 71	203 64	2,375 00	118 75	2,256 25			
Totals.....		\$258,805 83	\$8,146 34	\$276,272 06	\$461,787 45	\$8,689 43	\$457,005 78	\$213,361 75	\$6,730 05	\$211,631 70
Office Furniture.....	7	\$2,803 03	\$196 21	\$3,292 99	\$2,222 70	\$155 59	\$2,067 11	\$9,538 22	\$437 67	\$9,000 55
	10	2,100 46	210 04	1,890 42	874 80	57 43	808 82	1,063 91	169 39	1,497 52
	20	317 72	63 54	254 18	476 00	95 20	380 80	1,081 15	16 23	64 92
Totals.....		\$5,221 21	\$469 79	\$5,407 59	\$3,573 50	\$338 27	\$3,235 23	\$9,293 28	\$640 29	\$7,642 99
Household Furn. & Equipment...	7	\$2,467 01	\$172 69	\$12,104 02	\$6,756 69	\$402 97	\$5,353 72	\$4,769 62	\$338 80	\$4,430 82
	10	1,288 72	123 57	8,040 95	811 66	51 16	1,588 00	4,271 14	427 10	3,844 04
	20	2,041 18	408 22	15,432 23	3,470 80	694 16	2,776 64	2,648 00	529 41	2,118 59
Totals.....		\$5,746 91	\$704 78	\$35,637 21	\$10,089 15	\$1,175 29	\$9,716 36	\$11,667 76	\$1,220 31	\$10,397 45
Utility Equipment	20							\$768 00	\$153 60	\$614 40
					\$29,317 05	\$2,031 70	\$25,980 18			
Machinery, Appliances & Plant...	10	\$232 85	\$11 64	\$231 21				\$19,067 33	\$953 37	\$18,114 01
Electrical Equipment.....	5	6,306 08	515 80	7,054 10				2,874 90	201 24	2,673 65
Heat and Power Equipment.....	5	3,404 33	244 00	3,305 33						
Shop Equipment.....	7	2,289 79	113 49	2,156 80						
Shop Power Machinery.....	5		25 29	227 65						
Miscellaneous	10	253 95						1,602 00	160 20	1,441 80
Totals.....		\$12,556 05	\$710 32	\$13,065 30	\$29,317 05	\$2,031 70	\$25,980 18	\$23,544 28	\$1,314 81	\$22,229 47
Educational Apparatus & Equip't.	10	\$17,821 74	\$1,782 17	\$16,409 57	\$28,875 24	\$2,857 52	\$27,439 52	\$9,164 35	\$816 42	\$2,347 94
Books, Maps, etc.....	5	40,268 07	2,013 40	42,106 54				16,395 60	844 77	16,050 83
Musical Instruments	10	3,140 55	314 05	2,595 50						
Totals.....		\$61,230 36	\$4,109 62	\$61,402 61	\$51,968 62	\$4,043 13	\$49,387 24	\$25,069 96	\$1,661 19	\$23,328 77
Other assets	5	\$4,967 31	\$249 35	\$3,999 93	\$15,200 00	\$760 00	\$14,440 00			
GRAND TOTAL.....		\$348,547 67	\$14,300 21	\$350,655 80	\$502,905 77	\$17,040 87	\$337,850 74	\$237,705 03	\$11,790 25	\$237,914 78

SUMMARY OF TABLES FOR 1921-1922.

Table 1a. The cost of instruction at the University was \$1,136,481.16, at the State College \$641,923.80. The cost of Cooperative and Scientific Services at the University was \$139,741.08, at the State College \$335,566.24.

Table 1b. The cost of instruction at the Bellingham State Normal School was \$209,484.25, at the Cheney Normal \$183,572.83, and at the Ellensburg Normal \$136,420.37. The cost of Cooperative and Scientific Services at Bellingham Normal School was \$5,174.60, at the Cheney Normal School \$5,439.94, and at the Ellensburg Normal School \$1,325.29.

Table 2a. The cost per student clock hour at the University averaged 31 and 42/100ths cents, and at the State College 36 and 9/100ths cents.

Table 2b. The cost per student clock hour at the Bellingham Normal School averaged 25 and 67/100ths cents, at the Cheney Normal School 28 and 64/100ths cents, and at the Ellensburg Normal School 32 and 44/100ths cents.

Table 3a. The cost per college student at the University was \$222.85, at the State College \$329.65. The University annual carrying load was 5,153.48, the State College 1,778.45.

Table 3b. The average cost per college student at the Bellingham Normal School was \$175.54, at the Cheney Normal School \$211.32, and at the Ellensburg Normal School \$271.39. The Bellingham Normal School annual carrying load was 1,193.33, the Cheney Normal School 868.67, and the Ellensburg Normal School 502.67.

Table 5ab. The cost of Instruction and Cooperative and Scientific Services at the University and State College combined was \$2,265,667.28, at the three Normal Schools \$541,416.98.

Table 6ab. The University and State College combined average cost per annual carrying load unit was \$250.83, the three Normal Schools \$206.45, making an average for the five state schools of \$239.10.

Table 10ab. In the five institutions instruction has 845,974 square feet of floor space, administration 98,273, physical plant 79,914, cooperative service 121,694, student welfare 343,879, supplementary and business operations 7,996, making a grand total of 1,497,730 square feet of floor space.

Table 11ab. The median size class at the University had 16 to 20 persons in it, at the State College 11 to 15, at the Bellingham Normal School 26 to 30, at the Cheney Normal School 11 to 15, and at the Ellensburg Normal School 11 to 20.

Table 12a. The inventory value of buildings and equipment upon which depreciation is computed at the University is \$3,598,465.02, at the State College \$2,034,559.35.

Table 12b. The inventory of buildings and equipment upon which depreciation is computed at the Bellingham Normal School is \$500,655.80, at the Cheney Normal School \$557,850.74, and at the Ellensburg Normal \$275,914.78.

Table 19a. The University income was: from state funds \$1,131,105.57, from local funds \$647,432.26, from supplementary business operations \$126,698.41, with transfers of \$375,007.50, making a total expenditure of \$2,280,243.74. The State College income was: from state funds \$827,334.89, from United States funds \$153,279.95, from local funds \$147,101.43, and from supplementary business operations \$144,479.13, making a total expenditure of \$1,272,195.40.

Table 19b. The Bellingham Normal School income was: from state funds \$358,849.84, from United States funds \$8,293.07, and from local funds \$11,299.21, making a total expenditure of \$378,442.12. The Cheney Normal income was: from state funds \$173,295.50, from United States funds \$1,987.48, and from local funds \$8,674.96, making a total expenditure of \$183,957.94. The Ellensburg Normal income was: from state funds \$135,253.30, and from local funds \$4,010.72, making a total expenditure of \$139,264.02.

V.

APPENDIX A.

Table 19a and b. Receipts and Expenditures of the Institutions of Higher Education.

APPENDIX B.

CLASSIFIED COSTS AND EXPENDITURES.

Table 20a. University.

Table 20b. State College.

Table 20c. Bellingham Normal School.

Table 20d. Cheney Normal School.

Table 20e. Ellensburg Normal School.

APPENDIX C.

AUTUMN CENSUS ENROLLMENTS.

Table 30ab.

APPENDIX A. TABLE 19-a—SOURCE OF THAT PART OF THE INCOME SHOWN AS EXPENDITURES, UNIVERSITY AND STATE COLLEGE FOR THE YEAR ENDING JUNE 30, 1922.

	UNIVERSITY			STATE COLLEGE		
	Operation and Maintenance	Capital Outlay	Total	Operation and Maintenance	Capital Outlay	Total
I. STATE FUNDS—						
Instruction	\$494,889 97	.....	\$494,889 97	\$306,931 57	\$17,025 66	\$323,957 23
Cooperative Service	36,759 24	.....	36,759 24	172,610 34	8,823 02	181,433 36
Overhead Departments	252,962 41	\$12,427 23	265,379 64	100,062 43	10,104 08	200,276 56
Physical Plant Additions .....	.....	304,127 72	304,127 72	.....	122,667 74	122,667 74
Total	\$814,550 62	\$316,554 96	\$1,131,105 57	\$608,624 39	\$158,710 50	\$767,334 89
II. U. S. FUNDS—						
Instruction .....	.....	.....	.....	\$50,000 00	.....	\$50,000 00
Cooperative and Scientific Service .....	.....	.....	.....	100,566 47	\$2,713 43	103,279 95
Total .....	.....	.....	.....	\$150,566 47	\$2,713 43	\$153,279 95
III. LOCAL FUNDS—						
Instruction	\$238,584 70	\$37,290 63	\$275,865 28*	\$34,429 27	\$4,302 35	\$39,231 62
Cooperative Service	39,234 30	1,781 18	41,015 48	40,385 42	14,109 60	54,945 11
Overhead Departments	78,675 50	6,199 45	84,875 04	11,680 47	752 11	12,432 58
Physical Plant Additions .....	.....	267,631 46**	267,631 46	.....	40,492 12	40,492 12
Total	\$356,494 50	\$302,892 67	\$659,387 26	\$86,945 16	\$60,156 27	\$147,101 43
TOTAL I-III INCLUSIVE	\$1,171,045 21	\$619,447 62	\$1,790,492 83	\$806,135 02	\$221,530 25	\$1,127,716 27
SUPPLEMENTARY BUSINESS OPERATIONS	\$113,542 06	\$1,201 33	\$114,743 41	\$140,569 64	\$3,909 49	\$144,479 13†
TRANSFERS	\$374,773 47	224 03	\$375,007 50	.....	.....	.....
GRAND TOTAL	\$1,659,360 73	\$620,862 98	\$2,280,243 74	\$1,046,705 06	\$225,439 74	\$1,272,196 40

* Includes \$72,633.97 from Current Fund (Income from Land Grant) and includes \$70,810.00 O. & M. portion General Tuition.

** Includes \$254,386.46 U. of W. Building Fund portion General Tuition and Metropolitan Building Site Rentals.

† Includes State Funds Oper. & Mtee. \$54,307.46 and Capital Outlays \$3,909.40.

APPENDIX A. TABLE 19-b—SOURCE OF THE INCOME SHOWN AS EXPENDITURES FOR THE NORMAL SCHOOLS FOR THE YEAR ENDING JUNE 30, 1922.

	BELLINGHAM				OHENEY				ELLENSBURG			
	Operation & Maintenance	Capital Outlay	Total		Operation & Maintenance	Capital Outlay	Total		Operation & Maintenance	Capital Outlay	Total	
I. STATE FUNDS—												
Instruction.....	\$109,551 34	\$655 00	\$110,136 34		\$96,249 48	\$1,441 80	\$97,691 28		\$71,806 12	\$1,075 11	\$72,881 23	
Cooperative services.....	3,948 45	.....	3,948 45		4,211 71	.....	4,211 71		1,297 11	.....	1,297 11	
Overhead departments.....	71,534 17	12 50	71,546 67		60,847 97	10,544 54	71,392 51		50,260 40	9,347 19	59,607 59	
Physical plant additions.....	.....	173,218 83	173,218 83		.....	.....	.....		.....	1,997 37	1,997 37	
Total.....	\$185,033 96	\$173,815 83	\$358,849 84		\$161,309 16	\$11,966 34	\$173,265 50		\$122,863 63	\$12,419 67	\$135,283 30	
II. U. S. FUNDS—												
Instruction.....	\$8,293 07	.....	\$8,293 07		\$1,967 48	.....	\$1,967 48		.....	.....	.....
Cooperative services.....	.....	.....	.....		.....	.....	.....		.....	.....	.....
Overhead departments.....	.....	.....	.....		.....	.....	.....		.....	.....	.....
Physical plant additions.....	.....	.....	.....		.....	.....	.....		.....	.....	.....
Total.....	\$8,293 07	.....	\$8,293 07		\$1,967 48	.....	\$1,967 48		.....	.....	.....
III. LOCAL FUNDS—												
Instruction.....	\$1,080 93	\$209 06	\$1,289 99		\$2,261 38	.....	\$2,261 38		\$979 77	.....	\$979 77	
Cooperative services.....	988 03	.....	988 03		968 76	.....	968 76		17 33	.....	17 33	
Overhead departments.....	4,872 65	4,148 54	9,021 19		5,454 82	.....	5,454 82		2,424 66	888 94	3,313 62	
Physical plant additions.....	.....	.....	.....		.....	.....	.....		.....	.....	.....
Total.....	\$6,941 61	\$4,357 60	\$11,299 21		\$8,674 96	.....	\$8,674 96		\$3,121 78	\$888 94	\$4,010 72	
GRAND TOTAL.....	\$200,293 64	\$175,173 43	\$375,467 07		\$171,971 60	\$11,966 34	\$183,937 94		\$125,955 41	\$13,308 61	\$139,264 02	

APPENDIX B. TABLE 20-a—CLASSIFIED COSTS AND EXPENDITURES, UNIVERSITY, FROM JULY 1, 1921, TO JUNE 30, 1922.

DEPARTMENTS	OPERATION AND MAINTENANCE						Total Cost	Capital Outlay
	Salary and Wages	Supplies	Traveling Expense	Printing and Publishing	Repairs	Total		
I. INSTRUCTION.								
Liberal Arts—								
Classical Lang. and Lit.....	\$11,073 30	\$18 44	.....	\$20 68	.....	\$11,092 42	\$48 81	\$11,141 23
English.....	44,439 26	34 54	.....	\$64 07	.....	44,539 46	14 05	44,599 46
Germanic Lang. and Lit.....	3,259 92	.....	\$21 59	.....	.....	3,281 51	10 30	3,374 57
History.....	22,006 35	10 78	.....	67 67	.....	22,084 80	.....	22,321 43
Latin.....	4,063 20	.....	37 32	.....	.....	4,100 52	.....	4,063 20
Oratorical Lang. and Lit.....	11,459 82	13 36	.....	98 30	.....	11,571 48	.....	11,572 98
Philosophy.....	7,549 85	9 66	.....	105 68	.....	7,664 49	.....	7,665 49
Political Science.....	38,827 16	.....	.....	32 35	.....	38,859 51	.....	38,860 51
Romantic Lang. and Lit.....	3,150 06	2 18	.....	19 00	.....	3,171 18	6 92	3,178 10
Scandinavian Lang. and Lit.....	15,439 06	69 82	.....	40 60	.....	15,549 47	13 18	15,562 65
Sociology.....	2,770 25	34 30	.....	26 19	.....	2,831 34	.....	2,831 34
Administration.....	.....	.....	.....	.....	.....	.....	.....	.....
Total Liberal Arts.....	\$160,118 26	\$204 78	\$58 91	\$455 43	.....	\$160,837 38	\$98 86	\$160,931 24
Science—								
Anatomy.....	\$4,135 64	\$335 37	.....	\$20 50	\$9 54	\$4,551 05	\$152 50	\$4,704 55
Bacteriology.....	5,461 62	666 84	.....	21 95	96 00	6,226 41	365 37	6,593 78
Botany.....	11,380 09	430 05	.....	182 75	1 13	11,843 91	330 42	12,174 33
Chemistry.....	40,629 84	24,002 29	.....	182 75	1,047 83	65,862 71	1,754 92	67,617 63
Geology.....	12,231 46	431 67	40 40	166 18	41 18	12,803 89	564 01	13,367 90
Home Economics.....	18,153 92	2,150 84	.....	100 25	213 76	20,618 77	354 62	21,043 90
Mathematics.....	31,615 21	52 52	89 95	26 66	71 25	31,887 59	797 25	32,649 85
Nursing.....	2,700 00	33 95	73 34	4 63	.....	2,811 92	7 47	2,819 00
Physical Education.....	20,356 90	1,125 81	.....	338 60	70 59	21,991 40	309 71	22,241 11
Physics.....	18,859 72	992 82	.....	78 03	660 72	20,549 59	1,499 98	22,040 52
Psychology.....	9,377 45	434 47	.....	627 31	32 28	10,471 40	344 83	10,816 23
Zoology.....	12,951 02	1,968 89	.....	38 55	69 51	14,987 97	680 78	15,678 75
Administration.....	3,566 64	35 03	.....	1 61	.....	3,603 28	.....	3,603 28
Total Science.....	\$191,428 51	\$32,659 16	\$228 61	\$1,524 04	\$2,305 09	\$228,145 41	\$7,156 62	\$235,302 23
Engineering—								
Civil Engineering.....	\$39,730 80	\$632 72	.....	\$126 81	\$358 76	\$40,849 09	\$1,685 76	\$42,534 85
Electrical Engineering.....	16,687 57	1,253 87	.....	60 99	562 15	18,564 58	3,289 72	21,854 30
Mechanical Engineering.....	22,780 52	2,689 24	.....	113 45	278 60	25,770 81	3,632 42	29,403 23
Administration.....	4,388 05	88 46	.....	124 74	60 08	4,656 33	21 80	4,678 13
Total Engineering.....	\$81,586 94	\$4,664 29	.....	\$425 99	\$1,540 59	\$88,130 81	\$6,869 70	\$95,000 51
Total.....						\$908,000 51	\$98,153 21	

Table 20-a—Classified Costs and Expenditures, University, From July 1, 1921, to June 30, 1922—Continued.

DEPARTMENTS	OPERATION AND MAINTENANCE						Total Cost	Capital Outlay
	Salary and Wages	Supplies	Traveling Expense	Printing and Publishing	Repairs	Total		
Fine Arts—								
Architecture.....	\$5,923 28	\$358 92		\$6 80		\$6,288 96	\$6,311 88	\$28 00
Dramatic Art.....	6,549 98	48 94				6,598 92	6,598 92	
Music.....	\$1,599 76	\$96 79		58 86	201 01	\$2,056 42	\$2,034 91	1,999 99
Painting, Sculpt. and Design...	11,013 30	834 64		7 00	27 11	11,882 05	12,069 85	315 50
Total Fine Arts.....	\$55,060 22	\$1,741 29		\$72 66	\$228 12	\$57,068 29	\$58,502 51	\$2,343 49
Other Colleges—								
Econ. and Bus. Adm.....	\$63,408 10	\$540 26		\$1,438 64	\$30 28	\$65,437 28	\$65,615 28	\$2,200 75
Education.....	25,885 51	945 27		184 54		27,015 32	27,533 82	518 50
Fisheries.....	5,045 76	397 03	\$630 38			6,073 17	7,068 59	215 40
Forestry.....	14,171 53	860 99	76 19	181 30	68 18	15,278 19	15,063 86	693 07
Journalism.....	21,673 06	395 15	66 27	302 11	16 23	22,533 82	12,519 90	68 20
Libr.....	24,658 07	364 51	308 27	129 11	26 35	25,656 31	27,819 46	5,549 46
Library Economy.....	2,519 86	83 82		45 30		2,649 98	2,649 98	\$77 45
Military Science.....	6,666 88	2,202 83	22 55	231 36	1,651 62	10,884 99	11,177 90	809 24
Mines.....	13,961 25	2,572 32	106 72	50 08	226 05	16,916 35	18,270 28	2,491 57
Pharmacy.....	13,701 21	633 40		117 13	7 23	14,459 97	15,279 93	8 45
Total Other Colleges.....	\$182,305 20	\$6,875 12	\$1,009 09	\$2,718 17	\$2,305 20	\$197,212 78	\$203,697 19	\$12,355 57
Total Instruction.....	\$672,469 13	\$48,044 64	\$1,236 61	\$5,190 29	\$6,388 00	\$733,424 67	\$757,423 66	\$37,290 58
II. COOPERATIVE AND SCIENTIFIC SERVICE.								
Extension.....	\$21,447 20	\$2,331 65	\$221 29	\$925 73		\$24,925 87	\$24,925 87	\$357 19
Experiment Station.....	7,383 30	7 10		359 13		7,779 59	9,367 88	100 00
Bailey and Babbette Gatzert Foundation.....	3,800 00					3,800 00	3,806 47	
Museum.....	6,677 85	243 10		73 95	\$63 54	7,057 45	7,057 45	80 34
Puget Sound Biol. Sta.....	3,633 79	4,465 77	79 15	674 49	106 66	9,009 86	9,163 61	402 41
Research.....	7,717 10	3,686 83	3 33	13 00	357 97	11,725 78	11,725 78	145 99
Smith-Hughes.....	1,967 60	51 16				2,018 76	2,018 76	
State Cooperative.....	8,575 15					8,575 15	8,575 15	
U. S. Shipping Board.....	1,375 00	15 10			11 05	1,401 15	1,401 15	98 25
Total Coop. & Sc. Service.....	\$92,635 99	\$10,748 21	\$301 82	\$1,770 31	\$459 21	\$75,992 54	\$77,802 12	\$1,781 18
*Contains Eckstein Bequest.....	\$500 00							

Table 20-a—Classified Costs and Expenditures, University, From July 1, 1921, to June 30, 1922—Continued.

DEPARTMENTS	OPERATION AND MAINTENANCE						Total Cost	Capital Outlay
	Salary and Wages	Supplies	Traveling Expense	Printing and Publishing	Repairs	Total		
III. OVERHEAD DEPTS.								
(a) Adm. & Gen. Expense—								
President's Office.....	\$21,573 37	\$311 55	\$1,007 49		\$9 50	\$22,901 91	\$22,901 91	\$24 10
Comptroller's Office.....	19,002 54	738 79	21 60	\$774 84	30 87	21,168 64	21,168 64	139 76
Board of Regents.....	19,712 35	1,038 61		2,261 29	14 42	23,026 65	23,026 65	5 88
Board of Regents.....	2,423 97	10 30	1,115 92	25 75		3,575 94	3,575 94	4,024 95
Administrative Deans.....	4,024 95					4,024 95	4,024 95	2 06
General Committees.....	390 00	97 47		107 11		594 58	594 58	
Graduate School.....	1,983 35	165 77				2,049 12	2,049 12	
Schedule Committee.....	649 95	129 25		294 43	7 50	1,081 14	1,081 14	23 95
Editorial Secretary.....	1,579 98	13 22		9 74		1,602 94	1,602 94	
Assembly and Com.....	838 20	1,907 93		500 50		3,346 63	3,346 63	
Freight and Express.....		181 08				181 08	181 08	
Miscellaneous.....		567 25	375 44	90 96		1,423 65	1,423 65	
Postage.....		3,802 63				3,802 63	3,802 63	
Printing and Publishing.....	33 23	375 82		11,726 13		12,135 18	12,135 18	
Telephone and Telegraph.....		2,883 35				2,883 35	2,883 35	17 73
Total Adm. & Gen. Exp.....	\$73,031 91	\$12,613 02	\$2,520 45	\$15,790 75	\$62 29	\$104,018 42	\$104,018 42	276 43
(b) Student Welfare—								
Dean of Men.....	\$5,062 54	\$48 01		\$80 62		\$5,191 17	\$5,191 17	
Dean of Women.....	4,639 70	55 63		93 31		4,788 64	4,788 64	
Vocational Secretary.....	8,049 57	425 91	\$58 70	413 39	\$2 50	9,017 07	9,017 07	
Health Service.....	4,651 76	1,720 70	3 25	92 52	105 87	6,544 10	6,544 10	\$111 60
Readers to Blind.....	200 00					200 00	200 00	
Totals Student Welfare.....	\$22,043 57	\$2,250 25	\$58 95	\$649 84	\$108 57	\$25,740 95	\$25,740 95	\$111 60
(c) Library—								
Total Library.....	\$21,887 86	\$499 16		\$214 83	\$1,443 66	\$24,045 53	\$24,045 53	\$16,366 13
(d) Physical Plant—								
Supt. of B. and G.....	\$13,788 47	\$354 70		\$112 08	\$62 41	\$14,172 66	\$14,172 66	
Building Maintenance.....	9,671 33	37 40			2,153 35	11,862 08	11,862 08	
Building Repairs.....		904 49			19,065 49	19,969 98	19,969 98	
Campus.....	19,671 65	971 91			4,910 41	25,553 97	25,553 97	\$385 37
Fuel.....		60,066 61				60,066 61	60,066 61	
Furniture and Fixtures.....		411 50			7 50	419 00	419 00	
Janitor.....	29,669 39	5,178 45				34,877 84	34,877 84	573 81
Power, Heat and Lighting.....	25,416 16	4,479 31		103 50		32,700 17	32,700 17	914 35
Telephone Exchange.....	2,443 45					2,443 45	2,443 45	
Watchman.....	5,727 31					5,727 31	5,727 31	
Buildings.....								
Equipment.....								
Extensions.....								
Total Physical Plant.....	\$106,362 78	\$72,344 37		\$215 58	\$28,900 34	\$207,863 07	\$207,863 07	\$1,972 61
Total Overhead Depts.....	\$223,198 14	\$47,706 80	\$2,009 40	\$16,871 00	\$30,514 66	\$301,028 00	\$301,028 00	\$19,685 96

TABLE 20-a—CLASSIFIED COSTS AND EXPENDITURES, UNIVERSITY, FROM JULY 1, 1921, TO JUNE 30, 1922.

DEPARTMENTS	OPERATION AND MAINTENANCE						Total Cost	Capital Outlay
	Salary and Wages	Supplies	Traveling Expense	Printing and Publishing	Repairs	Total		
TOTAL I-III	\$359,652 26	\$146,469 65	\$4,207 83	\$23,843 60	\$37,441 87	\$1,171,045 21	\$1,238,177 24	\$37,688 44
IV. PHYSICAL PLANT								
Buildings								\$472,347 85
Extensions								79,471 66
Lands								9,569 67
Total Physical Pl't Ad's								\$561,789 18
V. SUPPLEMENTARY OPERATIONS—								
Business Operations								
Dining Halls	\$34,914 30	\$77,818 29		\$193 65	\$1,384 76	\$114,811 09	\$114,811 09	\$770 32
Dormitories	6,855 69	2,088 07			925 08	8,871 84	8,871 84	881 01
Health Service	533 90	1,221 24				1,755 14	1,755 14	50 00
Instrument Shop	526 95	12 65			19 41	559 01	559 01	
Total Business Operat'ns	\$41,833 93	\$81,140 25		\$193 65	\$2,339 25	\$125,497 08	\$125,497 08	\$1,201 33
General Operations (Tr'sfrs)								
Building Fund Tuition						\$171,070 00	\$171,070 00	
Building Rentals						40,000 00	40,000 00	
Refunds						29,042 77	29,042 77	
Stores	\$38,302 44	\$23,423 44		\$664 97	\$58 72	62,448 57	64,189 40	\$284 08
Trust & Loan						\$7,820 44	7,820 44	
A. S. U. W. (Stores)		358 20				\$48,118 50	\$48,476 70	
Federal Board Accounting						\$3,969 99	3,969 99	
Total General Operat'ns	\$38,302 44	\$23,780 64		\$664 97	\$58 72	\$82,515 47	\$82,515 47	\$284 08
Total Supplementary Op.	\$30,136 37	\$104,920 89		\$353 62	\$2,337 97	\$488,315 55	\$490,056 38	\$1,455 36
Grand Totals	\$1,039,188 63	\$251,430 54	\$4,207 83	\$24,702 22	\$39,829 84	\$1,659,390 76	\$1,778,233 62	\$620,833 96
Total Cash Expended								\$2,230,243 74

* Appear only in total column, since they have no classification. The total of these items is \$300,011.70.

** Depreciation on U. of W. Press.

TABLE 20-b—CLASSIFIED COSTS AND EXPENDITURES, STATE COLLEGE, JULY 1, 1931, TO JUNE 30, 1932.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE					B		C—CAPITAL OUTLAY				
	Salaries and Wages	Supplies	Travel- ing Expenses	Printing	Repairs	Total Operation and Main- tenance	Depreci- ation	Total A and B	Buildings and Lands	Books and Equip- ment	Live- stock	Total Capital Outlay
I. INSTRUCTION -												
Agriculture (all divisions).....	\$49,498 21	\$4,543 94	\$375 59		\$106 16	\$54,723 90	\$1,535 61	\$56,259 51		\$1,532 56		\$1,532 56
Botany.....	15,080 13	1,568 06	50 39			16,728 58	1,632 84	18,406 44		2,985 70		2,985 70
Chemistry.....	20,057 36	4,045 06		\$392 49		24,397 98	1,150 15	25,548 08		1,461 63		1,461 63
Civil engineering.....	13,239 33	351 07	68 74			13,659 74	1,632 42	14,342 16		1,412 89		1,412 89
Economics, sci. and h. st.....	17,915 12	358 02				18,273 14	174 15	18,447 29		981 99		981 99
Education.....	16,090 33	409 31	172 75			16,643 39	157 01	16,799 40		130 55		130 55
Electrical engineering.....	3,356 82	349 06				3,705 88	427 80	4,133 76		1,025 40		1,025 40
Elementary science.....	30,792 52	806 06		394 06		31,994 63	959 15	32,953 77		953 07		953 07
English.....	20,125 50	157 40				20,282 90	26 10	20,309 00		498 21		498 21
Foreign languages.....	15,025 50	232 44				15,257 94	78 11	15,336 05		141 51		141 51
Geology.....	6,009 54	236 97	33 42			6,279 97	1,098 10	7,378 07		290 20		290 20
Home economics.....	15,874 21	3,066 90	38 65			19,009 76	1,004 09	20,013 85		1,173 64		1,173 64
Library economy.....	275 00					275 00		275 00				
Mathematics.....	10,827 63	7 25				10,834 88	11 62	10,846 50		60 67		60 67
Mechanical engineering.....	30,572 69	2,615 20	50 75			33,238 64	1,688 01	34,926 65		3,513 23		3,513 23
Military.....	2,439 37	238 14				2,677 51	1,119 47	3,796 98		64 65		64 65
Mining.....	6,144 94	550 25	62 94			6,757 97	514 05	7,272 02		1,083 35		1,083 35
Music and fine arts.....	24,663 64	741 13	191 60	199 11	11 80	25,777 28	1,581 31	27,358 59		1,939 59		1,939 59
Pharmacy.....	5,754 82	833 92	28 89	475 06		7,092 76	491 25	7,584 01		54 70		54 70
Physical education.....	15,716 90	1,108 06	61 55			16,885 50	793 26	17,678 76		442 87		442 87
Physics.....	6,703 17	308 56				7,011 73	513 49	7,525 22		1,108 41		1,108 41
Veterinary science.....	12,138 51	573 74	157 29			13,219 54	843 23	14,062 77		474 59		474 59
Zoology.....	6,843 46	480 15	4 25			7,327 87	1,238 90	8,566 76		428 90		428 90
Totals.....	\$392,059 63	\$22,635 25	\$1,406 70	\$1,301 30	\$117 96	\$398,600 84	\$17,167 45	\$405,768 29		\$32,423 01		\$32,423 01
Short courses.....	1,700 00					1,700 00		1,700 00				
Total Instruction.....	\$393,759 63	\$22,635 25	\$1,406 70	\$1,301 30	\$117 96	\$399,300 84	\$17,167 45	\$407,468 29		\$32,423 01		\$32,423 01

Table 20-b—Classified Costs and Expenditures, State College, July 1, 1921, to June 30, 1922—Continued.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE					B	Total A and B	O—CAPITAL OUTLAY			
	Salaries and Wages	Supplies	Travel- ing Expense's	Printing	Repairs	Total Operation and Main- tenance		Buildings and Lands	Books and Equip- ment	Live- stock	Total Capital Outlay
II. COOPERATIVE SERVICES—											
Agriculture.....	\$1,525 70	\$44 17	\$708 87			\$2,284 74	\$2,275 67		\$2,645 82		\$2,645 82
Agric. ext. services.....	88,867 11	11,564 84	31,823 38	\$3,035 39		130,310 72	471 83		130,310 72		2,670 63
College extension.....	6,461 99	1,517 88	1,890 34	258 16		9,987 87	823 78		2,670 63		821 29
Experimental engineering.....	3,476 01	359 83				4,235 84	4,235 84		371 29		4,486 23
Experiment station local.....	58,961 70	6,502 12	3,828 44	3,179 54	\$181 78	72,643 58	76,781 41	\$1,424 74	2,644 49	\$386 00	4,486 23
Experiment sta. Puyallup.....	13,113 52	8,650 57	282 15			22,046 24	22,872 92	2,603 12	1,666 92	8,009 32	12,270 36
Experiment sta. Prosser.....	43,217 47	15,465 48	882 13	4,749 06	989 89	65,383 95	66,905 41	1,525 99	1,008 44	732 68	3,292 11
Geological survey.....	500 00					500 00	500 00				
Museum.....	368 07	29 99	378 15			976 21	982 99		25 00		25 00
Vocational education.....	5,683 21	105 46	174 38			5,913 08	5,913 08		6 75		6 75
Total Co-operative Services.....	\$217,785 81	\$44,289 70	\$39,562 84	\$11,222 15	\$1,151 64	\$314,012 23	\$324,277 32	\$5,553 85	\$10,984 34	\$9,108 00	\$26,646 19
III. OVERHEAD DEPTS.—											
(a) Administration & General.											
Administration:											
Auditor's office.....	\$13,657 45	\$169 66		\$20 00		\$13,847 09	\$242 17		\$111 97		\$111 97
Board of regents.....			\$323 32			323 32	323 32				
Deans' offices.....	4,241 85	252 96		17 33		4,512 16	48 00		121 84		121 84
President's office.....	16,290 30	574 39		73 00		16,987 69	103 14		139 76		139 76
Registrar's office.....	9,082 87	1,728 49		1,497 24		12,258 60	154 51		208 54		208 54
Secretaries, general, news edit & grad mgr.....	7,417 01	2,064 14	60 07	106 96		9,647 08	73 84		150 69		150 69
Total Administration.....	\$50,639 49	\$4,789 66	\$383 32	\$1,713 47		\$57,525 94	\$621 66		\$727 30		\$727 30
General:											
Advertising.....		\$12 67				\$12 67	\$12 67				
Commencement.....	\$80 00	101 07				401 07	401 07				
Correspondence office.....	3,774 86	2,576 17		\$70 75		6,421 28	\$202 31		\$787 82		\$787 82
Drayage.....	2,730 00					2,730 00	2,730 00				
Miscellaneous.....	180 07	2,123 00				2,303 07	2,303 07				
Printing.....				5,582 42		5,582 42	5,582 42				
Postage and stationery.....		4,770 16				4,770 16	4,770 16				
Telephones and telegraph.....		2,973 23				2,973 23	2,973 23				
Travel expense.....			4,387 57			4,387 57	4,387 57				
Total General Expense.....	\$6,954 43	\$12,636 30	\$4,867 57	\$6,033 17		\$29,961 77	\$202 31		\$787 82		\$787 82
Total Administration and General Expense.....	\$57,593 92	\$17,425 96	\$4,721 19	\$7,746 64		\$87,487 71	\$823 97		\$1,515 12		\$1,515 12

Table 20-b—Classified Costs and Expenditures, State College, July 1, 1921, to June 30, 1922—Continued.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE						B	Total A and B	C—CAPITAL OUTLAY		
	Salaries and Wage	Supplies	Travel- ing Expenses	Printing	Repairs	Total Operation and Main- tenance			Buildings and Lands	Books and Equip- ment	Live- stock	Total Capital Outlay
IV. PHYSICAL PLANT ADDITIONS											
Boiler and generator.....										\$38,528 30	\$38,528 30
Extension tunnels.....										26,138 50	26,138 50
Poultry plant.....										26,970 16	26,970 16
Beef cattle barn.....										5,901 00	5,901 00
Concrete wall dairy bldg.....										1,829 14	1,829 14
Science hall.....										981 10	981 10
Silos.....										331 10	331 10
Hydraulic building.....										199 04	199 04
Gymnasium.....										4,430 96	4,430 96
Acid store house.....											
Morrill hall.....										51 80	51 80
Stevens hall.....										93 80	93 80
Grand stand.....										1,272 82	1,272 82
Community hall.....										3,324 04	3,324 04
Mechanic arts building.....										17,026 23	17,026 23
Oil store house.....										936 87	936 87
Pumpman's house.....										186 72	186 72
Bryan hall.....										415 10	415 10
Morrill hall.....										1,329 89	1,329 89
Wilson hall.....										466 96	466 96
Y. M. C. A. dormitory.....										8,120 08	8,120 08
Totals Carried Forward.....									\$75,074 11	\$38,528 30	\$113,602 41

Table 20-b—Classified Costs and Expenditures, State College, July 1, 1921, to June 30, 1922—Concluded.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE						C—CAPITAL OUTLAY						
	Salaries and Wages	Supplies	Travel- ing Expenses	Printing	Refunds	Repairs	Total Operation and Main- tenance	Depreci- ation	Total A and B	Buildings and Lands	Books and Equip- ment	Live- stock	Total Capital Outlay
Totals Physical Plant Additions, Carried Forward.....										\$75,074 11	\$38,528 30		\$113,602 41
Isolation hospital.....										\$37 50			\$37 50
McCroskey hall.....										451 31			451 31
Switch board auditorium.....										602 17			602 17
Water system.....										442 29			442 29
Walks.....										667 35			667 35
Campus lighting system.....										134 53			134 53
Sheep barn.....										1,862 80			1,862 80
Mount View dormitory.....										2,873 38			2,873 38
Alterations fire house.....										257 46			257 46
Extension sewer.....										229 85			229 85
Troy hall.....										3,632 53			3,632 53
Administration building.....										290 51			290 51
President's residence.....										202 58			202 58
Ferry hall.....										422 60			422 60
Totals Physical Plant Additions.....										\$37,210 87	\$38,528 30		\$125,739 17
V. SUPPLEMENTARY OPERATIONS—													
(a) Deposits refunded.....							\$23,972 40		\$23,972 40				
(b) Farm and creamery.....	\$26,630 35	\$25,579 11	\$330 29				\$669 80	\$2,912 34	56,912 80		\$3,060 01	\$4,560 10	\$6,033 07
(c) Photography studio.....	166 65	475 74					856 39	35 35	890 74		180 62		180 62
(d) Print shop.....	4,338 57	5,222 84					9,562 41	297 34	9,859 75		478 55		478 55
(e) Room rentals.....							2,421 50		2,421 50	19,968 85			19,968 85
(f) Piano, organ and music room rentals.....		4,989 60					4,989 60		4,989 60				
(g) Squirrel poison fund.....		10,507 86					10,507 86		10,507 86				
(h) Tuitions refunded.....							602 00		602 00	12,009 56			12,009 56
(i) Veterinary hospitals.....	4,025 46	3,529 12	106 63	\$30 05			10,597 82	292 04	10,819 86		119 53		119 53
(j) Florist of Washington.....				9 14			9 14		9 14				
(k) Dormitories.....	6,386 16	16,968 51					23,397 97		23,397 97				
Totals Supplementary Operations.....	\$42,403 19	\$67,397 22	\$698 92	\$30 05	\$36,906 90		\$140,569 64	\$3,537 07	\$144,106 71	\$32,311 28	\$3,858 71	\$4,560 10	\$40,780 18
GRAND TOTALS.....	\$747,975 88	\$116,704 63	\$46,710 66	\$20,519 86	\$36,906 90	\$7,709 22	\$1,046,705 00	\$70,561 00	\$1,113,266 75	\$125,478 55	\$307,848 00	\$13,608 10	\$1,255,489 74

	Operation and Maintenance	Capital Outlay	Depreciation
I. Instruction	\$300,360 84	\$22,428 01	\$17,167 45
II. Cooperative Services	314,012 23	25,646 19	10,264 99
III. Overhead Departments	201,762 95	10,946 19	45,621 58
IV. Physical Plant Additions		125,739 17	
V. Supplementary Operations	140,569 64	40,730 18	3,587 07
Totals	\$1,046,705 66	\$225,489 74	\$76,591 09
Capital Outlay	\$225,489 74		
Total Expenditures	\$1,272,195 40		

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DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE					B		C—CAPITAL OUTLAY			
	Salaries and Wages	Supplies	Travel- ing Expenses	Printing	Repairs	Total Operation and Main- tenance	Depreci- ation	Lands	Buildings	Books and Equip- ment	Total Capital Outlay
I. INSTRUCTION—											
Agriculture, Biology and Nature Study	\$2,483 30	\$17 09				\$2,500 39	\$187 10				
Art and Handicraft	7,110 86	1,101 86	\$11 09		\$14 25	8,227 57	56 45				
Business Education	5,310 82	1,092 62			66 22	5,478 66	228 80			\$350 00	\$350 00
Education	12,066 72	97 20	34 13			12,227 05	65 50				
English	7,416 03	8 05				7,424 08	30 10				
Expression	3,616 63	4 00				3,620 63	41 55				
Foreign Languages	2,702 97	3 34				2,706 31	18 20				
Geog. and Physical Science	5,275 01	181 12				5,456 13	30 96				
History and Social Science	4,389 40	5 31				4,394 71	13 30				
Home Economics	5,060 00	253 75			23 10	5,341 85	12 50			152 31	152 31
Hygiene and Phys. Education	12,027 02	224 53	10 42		37 05	12,901 02	472 00			20 00	20 00
Industrial Arts	5,537 81	2,119 20			75 40	7,762 41	261 44			56 75	56 75
Library Instruction	1,475 00					1,475 00					
Mathematics	3,870 88					3,870 88	27 20				
Music	2,453 31	23 00			71 50	2,558 81	57 80				
Training School	31,987 12	445 44	563 73		2 96	32,999 24	380 06			215 00	215 00
Total	\$113,396 37	\$4,597 53	\$639 37		\$280 07	\$118,925 34	\$1,945 95			\$704 06	\$794 06
II. COOPERATIVE SERVICE—											
Extension	\$4,502 48	\$271 91	\$102 09			\$4,836 48	\$11 00				
III. OVERHEAD DEPARTMENTS—											
(a) Administration and General Expense.											
President's Office	\$5,241 66				\$30 75	\$5,342 41	\$10 25				
General Office	824 65					824 65	54 76				
Secretary's Office	1,481 70	1 50			12 50	1,495 70	9 35				
Registrar and Recorder	8,638 20	106 34			9 00	8,800 54	168 90			\$249 17	\$249 17
Auditorium and Assembly Hall							103 45				
General Lectures	1,106 39					1,106 39	1,106 39				
Catalogs and Bulletins	1,468 44					1,468 44	1,468 44				
Advertising	479 73					479 73	178 73				
Insurance	156 90					156 90	156 90				
Traveling Expense		609 54				609 54	609 54				
Printing and Publications				\$393 86		393 86	393 86				
Freight and Express						303 34	293 34				
Postage	268 34					268 34	268 34				
Telephone and Telegraph	381 28					381 28	381 28				
Supplies	827 08					827 08	827 08				
Offices and General Supplies	1,854 51					1,854 51	1,854 51				
Other General Expense	1,087 83					1,087 83	1,087 83				

Table 20-c—Classified Costs and Expenditures, Hellingham Normal School, July 1, 1921, to June 30, 1922—Concluded.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE					B		C—CAPITAL OUTLAY			
	Salaries and Wages	Supplies	Travel- ing Expenses	Printing	Repairs	Total Operation and Main- tenance	Depreci- ation	Lands	Buildings	Books and Equip- ment	Total Capital Outlay
III. OVERHEAD											
DEPTS. (Cont.)—											
(b) Student Welfare.											
Dean of women.	\$3,596 78	\$8 00			\$1 15	\$3,605 93					
Health, student rooms.	2,144 03	\$40 98			124 25	2,615 26	\$106 05				
Girls dormitory.							632 55				
Emergency hospital.					357 53	357 53	142 50				
(c) Library Service.	5,960 14	941 24			355 26	7,265 64	2,418 00			\$3,911 87	\$3,911 87
(d) Physical Plant.											
Engineer and assistants.	4,868 00					4,868 00					
Janitor and assistants.	9,077 76	3,342 00				9,369 76					
Currier.	2,213 12					2,213 12					
Nightwatchman.	1,272 00					1,272 00					
Ground and roadways.	2,413 42	68 16			1,069 47	3,551 05	39 95				
Fuel, water, light											
Mechanical power.		10,848 12				10,848 12					
Machinery, appliances											
and plant.											
Buildings and equipment.					4,432 53	4,432 53	249 36				
Shop, tools, etc.					274 74	274 74	8,351 90				
Upkeep of grounds.					1,031 97	1,031 97	115 99				
Total III.	\$45,523 85	\$22,210 40	\$669 54	\$363 88	\$7,639 15	\$76,406 82	\$12,432 06			\$4,161 04	\$4,161 04
Total I. to III.	\$103,424 70	\$27,079 84	\$1,471 00	\$363 88	\$7,929 22	\$200,268 64	\$14,330 21			\$4,955 10	\$4,955 10
IV. PHYSICAL PLANT											
ADDITIONS—											
Improving grounds.								\$6,729 04			\$6,729 04
New dormitory.								\$120,029 54	\$31,417 30		161,040 84
School furniture.									192 20		192 20
Additional pump, etc.									1,054 32		1,054 32
Auxiliary water supply.									4,201 96		4,201 96
Total IV.								\$6,729 04	\$134,679 84	\$31,609 50	\$173,218 38
GRAND TOTALS.	\$103,424 70	\$27,079 84	\$1,471 00	\$363 88	\$7,929 22	\$200,268 64	\$14,330 21	\$6,729 04	\$134,679 84	\$36,564 00	\$178,173 48

Table 20-d—Classified Costs and Expenditures for Cheney Normal School from July 1, 1921, to June 30, 1922—Concluded.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE						B		O
	Salaries and Wages	Supplies	Traveling Expenses	Printing and Publications	Repairs	Total Operation and Maintenance	Depreciation	Total A and B	
III. PHYSICAL PLANT—									
Buildings, janitor and repairs	\$6,280 75	\$1,001 42	.....	.....	\$1,042 01	\$8,974 18	\$3,689 43	\$16,963 61	\$3,997 76
Grounds and roadways	3,570 38	284 33	.....	.....	.....	4,124 71	700 00	4,894 71	.....
Heat, light and power, water	3,430 00	16,827 27	.....	.....	.....	20,257 27	2,031 70	22,289 57	.....
Furniture and fixtures .....	.....	.....	.....	.....	.....	.....	1,178 29	1,178 29	850 00
Machinery .....	.....	.....	.....	.....	.....	.....	.....	.....	5,674 78
Total Physical Plant	\$13,531 73	\$18,063 02	.....	.....	\$1,042 01	\$32,656 76	\$12,669 42	\$45,316 18	\$10,528 54
IV. COOPERATIVE SERVICE—									
Extension	\$4,139 54	\$1,030 93	.....	.....	.....	\$5,170 47	.....	\$5,170 47	.....
Total Co-operative Service	\$4,139 54	\$1,030 93	.....	.....	.....	\$5,170 47	.....	\$5,170 47	.....
V. STUDENT WELFARE—									
Halls of residence	\$1,308 32	.....	.....	.....	.....	\$1,308 32	.....	\$1,308 32	.....
Book store	720 00	.....	.....	.....	.....	720 00	.....	720 00	.....
Total Student Welfare	\$2,028 32	.....	.....	.....	.....	\$2,028 32	.....	\$2,028 32	.....
GRAND TOTALS	\$139,448 04	\$28,981 83	\$1,294 29	\$1,203 43	\$1,042 01	\$171,971 60	\$17,040 87	\$189,012 47	\$11,886 34

Table 20-c—Classified Costs and Expenditures for Ellensburg Normal School from July 1, 1921, to June 30, 1922—Concluded.

DEPARTMENT OR DIVISION	A—OPERATION AND MAINTENANCE					B		Total A and B	O
	Salaries and Wages	Supplies	Travel- ing Expenses	Printing and Pub- lications	Repairs	Total Operation and Main- tenance	Deprecia- tion		
(b) Physical Plant—									
Supt. of grounds and fireman	\$3,630 80					\$3,630 80		\$3,630 80	
Fuel		\$8,483 79				8,483 79		8,483 79	
Light, power and water		1,822 64				1,822 64		1,822 64	
Sundry plant supplies		324 72				324 72		324 72	
Janitor services and supplies	4,062 66	776 76				4,839 45		4,839 45	
Laundry		186 05				186 05		186 05	
Building fixtures	939 80	609 80			\$1,171 66	2,721 26	\$4,411 06	7,132 40	\$4,501 47
Grounds and roadways	494 26	68 27				562 53		562 53	1,839 86
Utility equipment	193 96	103 56			414 59	608 84	153 60	762 44	
Machinery, appliances and plant		276 56			188 83	465 39	1,314 81	1,780 20	796 47
Furniture and equipment		86 56			50 57	137 42		137 42	2,619 40
General maintenance		18 71				18 71		18 71	
Totals	\$9,127 64	\$12,236 10			\$1,825 96	\$23,241 69	\$6,879 46	\$29,121 15	\$9,347 19
(c) General Instruction	\$1,655 10	\$738 66				\$2,393 76	\$183 33	\$2,577 09	
Totals	\$1,655 10	\$738 66				\$2,393 76	\$183 33	\$2,577 09	
(d) Student Welfare—									
Dean	\$2,169 97					\$2,169 97		\$2,169 97	
Appointment secretary	1,440 45					1,440 45		1,440 45	
Dormitory							\$3,609 31	3,609 31	
Totals	\$3,610 42					\$3,610 42	\$3,609 31	\$7,219 73	
III. COOPERATIVE SERVICES—									
Extension	\$1,255 44	\$20 00		\$8 00		\$1,283 44		\$1,283 44	
Totals	\$1,255 44	\$20 00		\$8 00		\$1,283 44		\$1,283 44	
IV. PHYSICAL PLANT ADDITION—									
New buildings									\$1,997 37
Totals									\$1,997 37
GRAND TOTALS	\$99,712 00	\$19,949 43	\$2,162 50	\$2,267 24	\$1,874 24	\$125,955 41	\$11,790 25	\$137,745 66	\$13,308 61

**APPENDIX C—SPECIAL TABLE 30ab—AUTUMN CENSUS ENROLLMENT
IN THE INSTITUTIONS OF HIGHER EDUCATION, 1922-23.**

CLASS	Univer- sity	State College	Belling- ham	Cheney	Ellens- burg
Elementary Sc.		195			
First year	1,659	795	580	394	221
Second year	1,284	490	332	165	135
Third year	802	323	8	11	13
Fourth year	757	230		2	
Graduate	236	48			1
Special	129	11	12	43	50
Totals	4,907	2,068	932	595	419
Teaching Units	250.89	132.13	49.33	30.33	19.5
Ratio of autumn census enrollment to teaching units	18.84	15.8	18.89	14.87	21.48

CHAPTER III—WORK OF THE BOARD.

During the biennium the board has met six times as follows: (1) December 5, 1921, Olympia; (2) February 20, 1922, Seattle; (3) May 26, 1922, University of Washington; (4) September 27 to 29, 1922, Ellensburg Normal School, Washington State College, and Cheney Normal School; (5) October 12, 1922, Bellingham Normal School; (6) December 7, 1922, Olympia. In connection with three of its meetings the board visited the institutions of higher education and obtained at first hand information regarding the services and needs of each.

The financial and statistical tables submitted in previous reports have been simplified and abridged. The supporting tables which were formerly printed are now exchanged by the institutions in manuscript form. A condensed summary of the report for 1921-1922 is as follows:

SUMMARY

(a) Considering all of the institutions together (table 6ab) the cost per student is less than last year, being \$239 as against \$246. This was brought about by the lower Normal School costs, which in turn were largely due to the large increase in the normal school attendance.

(b) The cost per student at the University and the State College has increased, the average last year being \$237 and this year \$251. The increase at the University was approximately \$12; at the State College \$9 per student. The figures of each institution are University \$222.85, State College \$323.45.

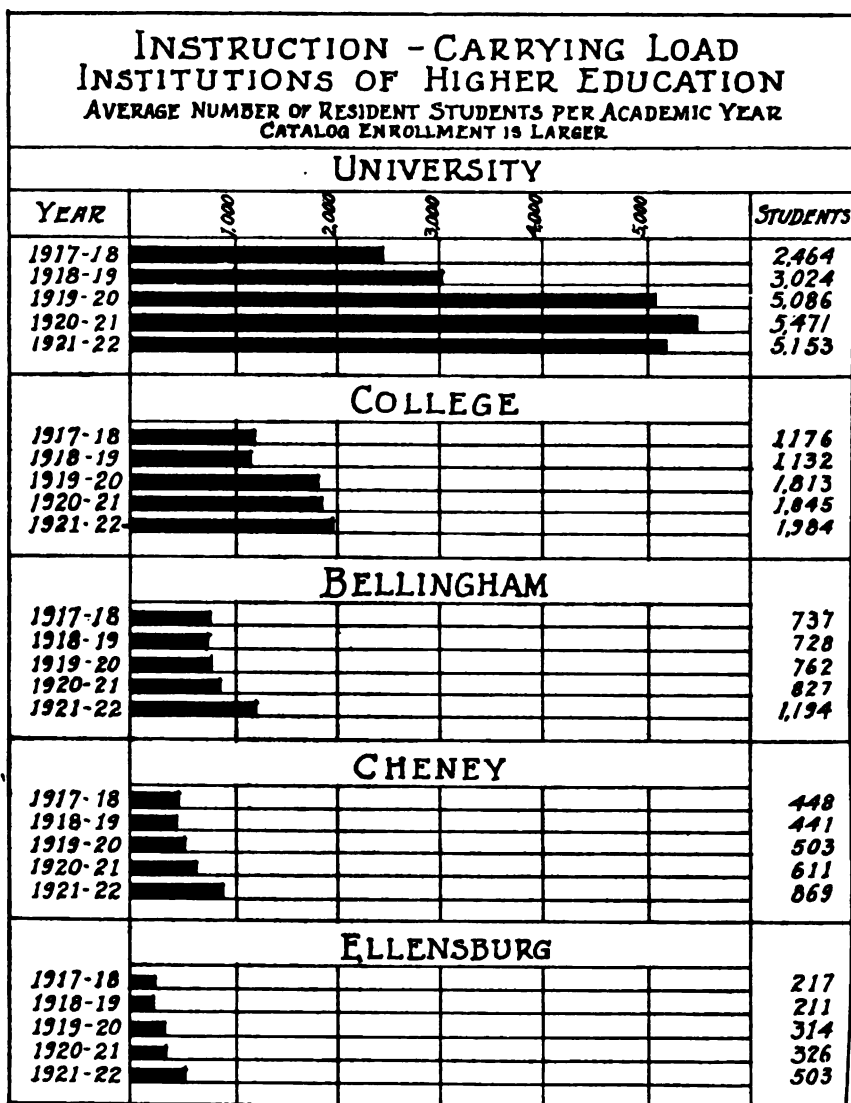
(c) The cost per student at the Normal Schools has decreased from \$283 to \$206, the separate institutions showing the following decrease per student: Bellingham \$50, Cheney \$97, and Ellensburg \$122. The costs are: Bellingham \$175.54, Cheney \$211.32, Ellensburg \$271.39.

(d) The enrollment has increased, the average student carrying load of all five institutions being 9,702 against 9,077. The Normal Schools all increased markedly, Bellingham by 367, Cheney by 257, and Ellensburg by 177. The State College enrollment increased 140 while there was a decrease at the University of 317. The student carrying load at the several institutions was as follows: University 5,153, State College 1,984, Bellingham 1,194, Cheney 869, and Ellensburg 503.

The board found it desirable to obtain further information. This is summarized as follows:

SUPPLEMENTARY STATISTICS

(a) Of the 1,564,751 square feet of floor space in the buildings of all the institutions, 411,628 square feet are in buildings of class A (fireproof) construction, 805,668 in buildings of class B (brick and mill work) construction, and 347,455 square feet in buildings of class C (wood) construction. Of the class A buildings, 183,445 square feet are at the University, 159,806 at the State College, and 68,377 at the Normal Schools. (For further distribution see Table 12b.)



(b) Since 1918 there has been expended by the state for physical plant additions \$1,667,166, of which amount \$657,992 was expended at the University, \$547,567 at the State College and its stations, and \$461,606 at the Normal Schools. During the past year the state expenditure for buildings represented 54% of the total money so expended at the University, and, omitting the separated stations, 52% of the money so expended at the State College. All the building money expended at the Normal Schools was from state tax sources.

(c) The total number of different students enrolled at all the institutions in 1921-1922 was 13,492. Every county in the state was represented as is shown by the following chart:

(d) In order to obtain an idea of the advancement represented by the students enrolled in the institutions the catalogue enrollment was distributed with reference to the approximate years of training above the high school. The number of first year college students at the University and State College was 2,613; second year college students, 2,104; third year college students, 1,755; fourth year college students, 1,166; graduate students, representing more than four years of college training, 627; special students 441; special short course 351; elementary science 266. The number of first year students in the normal schools was 1,979; second year 1,361; third year 126; fourth year 12; graduate 10; and specials 589.

FACTORS CAUSING DIFFERENCES IN THE COST FIGURES

The factors which cause differences between institutions and departments in institutions in the unit cost figures may be enumerated as follows:

(a) Type of instruction; technical instruction demands small groups and expensive equipment.

(b) Student enrollment; the smaller institutions and the small departments in every institution are unable to furnish full classes in many subjects which may be required.

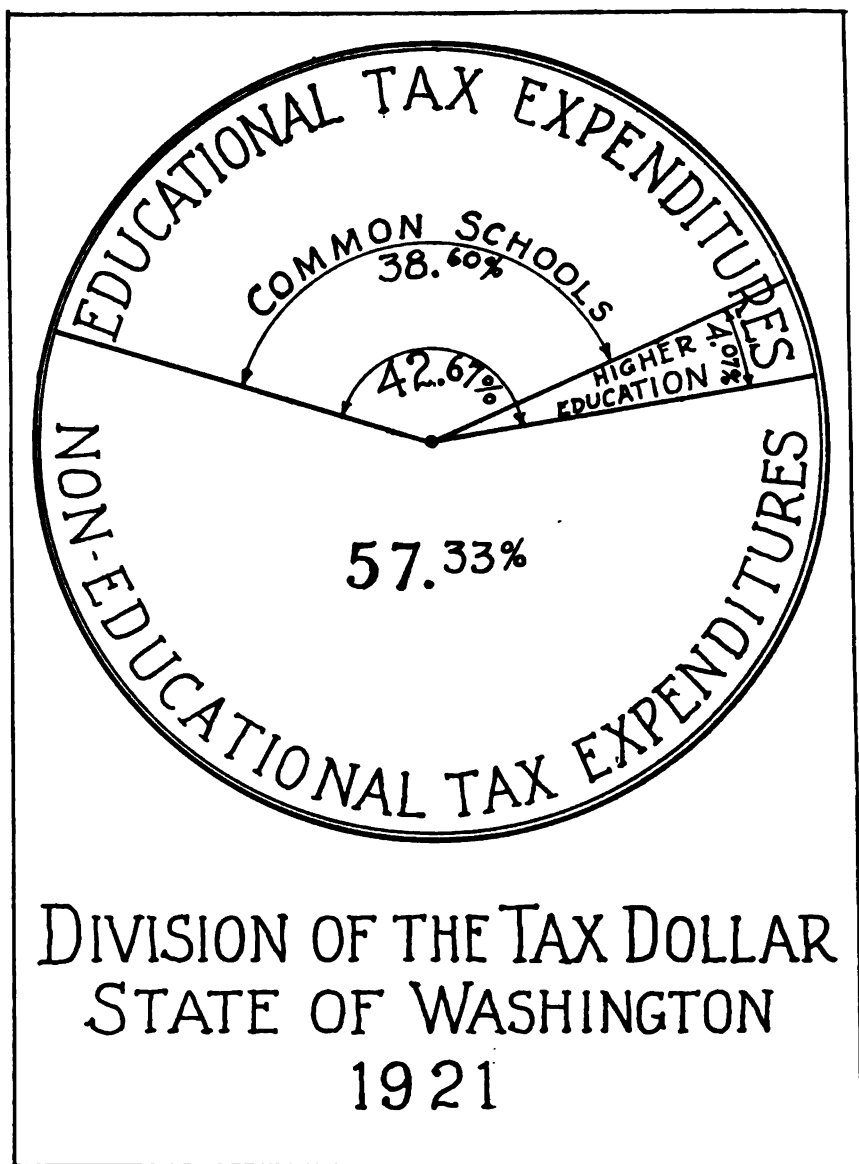
(c) Type of building and equipment; institutions having a high percentage of their activities housed in class A buildings can show a lower operating cost.

(d) Increased enrollment tends to decrease unit costs, especially where the additional enrollment has been taken care of without a proportional increase of staff or equipment.

(e) An increase in the number and quality of the teaching staff will tend to increase costs. Such increases tend to lag a year or more behind an exceptional enrollment increase. The reason for this is that the extent of such increase and the departments most affected cannot be accurately predicted. Classes are enlarged to the capacity of the rooms and the sections are handled by assistants. The permanent adjustments usually cannot be completed until nearly a year has elapsed.

(f) An increase in the number of curricula requiring special professional and technical courses will increase the cost because it will increase the number of members of the staff who are required to give work to small groups of students.

(g) A decrease in enrollment will tend to increased unit costs.



THE EDUCATIONAL FINANCE INQUIRY.

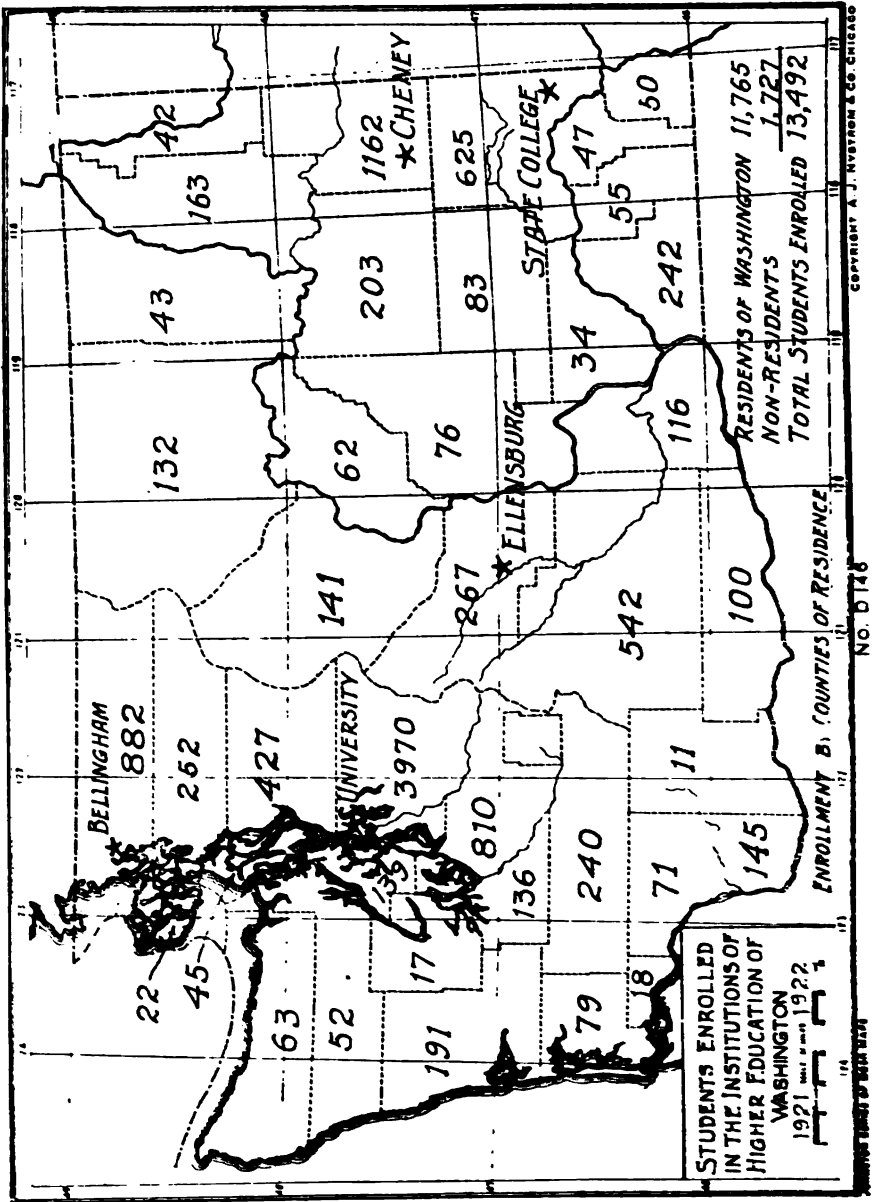
The joint board is now cooperating with the Educational Finance Inquiry in a study of costs of higher education. The Inquiry has been organized under the American Council of Education and is making an exhaustive study of the problems involved in the support of education. Before the next biennial report is published it is hoped that comparable cost figures from a number of states will be available.

THE RELATION OF STATE TAX EXPENDITURE FOR HIGHER EDUCATION TO TOTAL TAX EXPENDITURES

It seems desirable to call attention to the comparatively small portion of all moneys raised by public taxation that is actually expended for higher education. The figures are taken from the report of the Division of Municipal Corporations, Department of Auditor of State, Olympia, and show but four and seven-hundredths per cent (4.07%) expended for higher education while the total expenditure for all forms of education was forty-two and sixty-seven hundredths per cent (42.67%).

FUNCTIONS OF THE BOARD

Pursuant to the advice of the Attorney General the present board continued to act in an advisory capacity and has investigated conditions in order to work out the solution to the larger problems which may be presented to it. In general the provisions of the original law seem to meet the situation, and it is recommended that such a law be re-enacted.



STATE OF WASHINGTON

Seventeenth Biennial Report
OF THE
MILITARY DEPARTMENT
1920-1922



MAURICE THOMPSON

The Adjutant General

OLYMPIA
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1922

**STATE OF WASHINGTON—MILITARY DEPARTMENT.
OFFICE OF THE ADJUTANT GENERAL.**

Camp Lewis, American Lake, Washington,
November 1, 1922.

To His Excellency, Louis F. Hart,
Governor and Commander-in-Chief, Olympia, Washington.

Dear Sir: I have the honor to submit for your information and consideration the Biennial Report of the Military Department, State of Washington, for the period ending October 31, 1922.

The last biennial report of the Military Department of this State, submitted to Your Excellency under date of November 1st, 1920, covered a period in which the efforts of this department were largely devoted to a preliminary re-organization of the then existing force of the Washington National Guard, in order that such force could meet the basic requirements of the National Defense Act as amended by the Act of Congress approved June 4, 1920.

One of the salient features of the National Defense Act as amended was the creation of a special committee of the War Department General Staff, composed of selected officers of the General Staff, and an equal number of reserve officers who held or had held commissions in the National Guard.

This Committee was required by law to formulate all plans and regulations under which the initial organization and distribution of the National Guard and Organized Reserves should be made in accordance with the general scheme of National Defense, and for the formulation of a general program under which the expansion and development of the National Guard and Organized Reserves could be effectively carried out.

This committee was in session throughout the Summer of 1920. Shortly subsequent to the date of the rendition of the last biennial report of this department, the Commanding General, 9th Corps Area, called a conference of all Adjutants General of the States comprised within this corps area, to be held at the Headquarters, 9th Corps Area, Presidio of San Francisco, California, and at this conference Colonel Creed C. Hammond, Oregon National Guard, who had been selected as a member of the special committee of the General Staff referred to, presented to the Adjutants General the approved War Department plan for the allocation of the prescribed quota of National Guard units to each of the states in the 9th Corps Area. This allocation was based upon the statutory requirement that each State should have formed its initial National Guard force of two hundred men per Senator and Representative in Congress by July 1st, 1919, and that such force should thereafter be increased fifty per cent each year until a total peace strength of not less than eight hundred officers and enlisted men for each Senator and Representative in Congress was reached.

After thorough consideration the allotment of National Guard units to each of the States in the 9th Corps Area was accepted by the Adjutants General at this conference, and thereafter officially approved by the Secretary of War.

On December 1, 1921, the National Guard of this State consisted of the following organizations:

	Officers	Enlisted Men
State staff corps and departments.....	8	5
Third Washington Infantry.....	45	943
Attached sanitary troops.....	4	15
Company "L," Washington Tank Corps.....	4	90
Battery "A," Second Washington Field Artillery....	4	118
Troop "B," Second Washington Cavalry.....	2	90
	<hr/> 60	<hr/> 1,261

The aggregate strength of these troops was slightly below the minimum required at that time by the National Guard provisions of the National Defense Act, but the number of units maintained was sufficient when recruited to their normal peace strength to meet the initial requirements of the Act. The new allocation assigned to this State by the special committee of the General Staff was as follows:

DIVISION TROOPS:

Headquarters, 41st National Guard Division,
 Headquarters, 81st Infantry Brigade,
 81st Infantry Brigade, Headquarters Company,
 161st Infantry Regiment,
 3rd Battalion, 186th Infantry Regiment,
 Brigade Headquarters, 66th Artillery Brigade,
 66th Artillery Brigade, Headquarters Battery,
 146th Field Artillery Regiment,
 Headquarters, 148th Field Artillery Regiment,
 Headquarters Battery, 148th Field Artillery Regiment,
 Service Battery, 148th Field Artillery Regiment,
 2nd Battalion Headquarters, 148th Field Artillery Regiment,
 Two batteries, 148th Field Artillery Regiment,
 2nd Battalion Combat Train, 148th Field Artillery Regiment,
 66th Brigade Ammunition Train,
 41st Division Air Service,
 Headquarters, 116th Medical Regiment,
 Ambulance Company No. 147, Motorized,
 Sanitary Company No. 146,
 Medical Laboratory Section No. 116,
 Medical Supply Section No. 116,
 Veterinary Company No. 116,
 Special Division Troops, Headquarters,
 41st Signal Company,
 41st Tank Company.

CORPS TROOPS:

Battalion Headquarters, 196th Field Artillery (155 mm., G. P. F.),
 Batteries "A" and "B," 196th Field Artillery,
 One anti-aircraft Battery (75 mm.).

ARMY TROOPS:

58th Machine Gun Squadron, of the 24th Cavalry Brigade,
 Ten companies Coast Artillery.

This force when fully organized would give to the State of Washington a National Guard of 5,600 officers and enlisted men, the quota required under the National Defense Act, upon the basis of eight hundred officers and enlisted men for each Senator and Representative.

Immediately upon this allocation having been definitely approved by the Secretary of War this office initiated plans for the expansion in the then existing forces required for the fiscal year ending June 30, 1921. A schedule of priorities governing the order in which the various units assigned to the State were to be created was worked out, and the conclusion reached to organize the 146th Field Artillery Regiment, two companies of Coast Artillery, and the Ambulance Company, during the six months remaining in which the necessary fifty per cent increase in strength must be made.

In the distribution of the various units allocated to the State, the great majority of the Infantry had been assigned to stations in Eastern Washington, and the Field Artillery forces assigned to the cities of Seattle and Tacoma. It was therefore decided to immediately transfer the companies of Infantry then being maintained in Seattle and Tacoma to Field Artillery and to replace these units with new companies of Infantry, to be organized at Spokane and other points in Eastern Washington.

During the period from January 1st, 1921, to June 30th, 1921, an intensive organization and recruiting campaign was carried on. Captain Ralph A. Horr, Washington National Guard Reserve, an officer especially qualified as an organizer, was assigned to the duty of carrying on a comprehensive and energetic organization program in those localities selected for the formation of new units. Although many difficulties were encountered, the success of this work was very gratifying, and at the close of the fiscal year ending June 30th, 1921, every new unit assigned for formation during that period had been organized, inspected by an officer of the Regular Army and extended Federal recognition as a legally constituted National Guard force. The transfer of the Infantry companies selected for conversion to batteries of Field Artillery had been completed in an expeditious and systematic manner, and the new Field Artillery Regiment has received sufficient preliminary instruction to insure a successful field training encampment during the Summer of 1921.

The new Infantry companies had been officered in every instance by ex-service men of excellent character and qualifications to perform the duties devolving upon them, and the reconstructed Infantry Regiment was in a very satisfactory state of readiness at the date set for its annual field training encampment.

During the period in which the first expansion of the National Guard force of this State had been carried on it was found necessary to change the scheme of organization in the Adjutant General's office, in order to take care of the constantly increasing amount of work devolving upon employees. Experience having demonstrated that the approved General Staff plan of army administration insured a distribution of the various administrative details of a military headquarters, to the best advantage, it was decided to put into effect a General Staff plan in the Adjutant General's office. The officers on permanent duty were re-assigned in accordance with the accepted General Staff plan, and the results thereafter achieved thoroughly justified the advisability of this reorganization.

A copy of the Administrative Staff plan in effect in this office is attached to this report and made apart hereof.

FIELD TRAINING ENCAMPMENTS, 1921.

Annual field training encampments of all organizations of the Washington National Guard during the year 1921 were successful in every respect, although many of the units participating therein had but recently been organized and had but a limited period at their home stations for preliminary training and instruction. The progress made during the encampments by these new units was remarkable, and they returned to their home stations at the close of the encampment well prepared to carry on the prescribed courses of armory training in a comprehensive and effective manner. The report of the Operations and Training Officer in this office, included herewith, covers the details of these periods of field training.

DEVELOPMENT DURING 1921.

Subsequent to the field training encampments of 1921, plans were made for the further expansion of the National Guard to provide the fifty per cent increase required for the fiscal year ending June 30, 1922, but before any definite steps were taken for the formation of any new units, notification was received from the Militia Bureau of the War Department that owing to lack of funds, no authority could be granted to those States which had completed their prescribed quotas for the fiscal year ending June 30, 1921, to form additional units until such time as all States had completed their 1921 quota. The State military authorities being thus precluded from making any increase in the number of organizations then being maintained, turned their attention to recruiting existing units to their maximum peace strength, and to bringing such units up to the highest point of military efficiency obtainable. In many localities where National Guard companies were stationed it had been somewhat difficult to make replacements as rapidly as losses occurred through discharge, and special attention was given to points where this situation occurred.

The Military Department of the State occupies a peculiar position. It is the only department which must go out and sell itself to the general public and carry on a constant campaign of publicity in order to secure the personnel which constitutes the National Guard forces of the State. It is selling something which is of vital importance to the State and yet which the young men to whom recruiting officers must appeal realize involves a personal sacrifice on their part which receives little appreciation or reward. It has therefore been an ever-present problem to devise plans for recruiting which will be effective. Local company commanders are required to do a great deal of work and to devote practically all of their spare time in the ordinary administration, training and instruction of the companies which they command. It is impossible for them to personally solicit recruits and they must depend upon receiving the support, backing and aid of local civic organizations, associations of business men, and the public generally if a success is to be made of the National Guard units in the various communities. It is to be regretted that this support is not always easy to secure. There is a great deal of apathy and

indifference upon the part of business men generally toward the National Guard. They usually realize its importance, expect that an adequate and dependable National Guard force will be maintained by the State, but fail to consider that it is essential that the business interests should actively assist in recruiting and maintaining the organizations at the required strength.

ARMORY CONSTRUCTION.

During the month of May, 1921, the State Armory in the City of Everett, for which the construction contract had been let in June, 1920, was completed, inspected by the Armory Commission created by legislative enactment and formally accepted by the State.

The State Armory in the City of Walla Walla, upon which construction was started in August, 1920, was completed during the month of September, 1921, with the exception of the gun shed, balcony in the drill hall, and the interior finish in the room planned as an assembly place for veteran organizations, and one of the sets of company quarters. These unfinished items were eliminated from the original contract owing to the fact that the appropriation for this armory was insufficient to provide a completed building under the original plans and specifications, owing to the high cost of labor and material prevailing at the time this building was under construction.

In August, 1921, a contract was let for the construction of the State Armory in the City of Aberdeen, and immediate work started on this structure by the general contractor.

PROGRESS DURING 1922.

On January 1st, 1922, the National Guard of this State was composed of the following organizations, all of which had been extended Federal recognition as legally constituted National Guard units under the requirements of the National Defense Act, and which had been recruited and developed to a high standard of strength and military effectiveness:

	Officers	Enlisted Men
State Staff Corps and Departments	8	2
Headquarters, Medical Department	2	..
Additional Infantry Officer	1	..
161st Infantry	58	1,120
146th Field Artillery	50	680
Battery "A," 196th Field Artillery, (155 mm. G.P.F.) ..	5	126
41st Tank Company	4	79
Troop "B," 58th Machine Gun Squadron	4	95
489th Company, Coast Artillery	2	53
490th Company, Coast Artillery	3	58
491st Company, Coast Artillery	3	74
Ambulance Company No. 47	2	42
Total	142	2,329

From the foregoing tabulation it will be seen that during the year 1921 there has been a net increase in the strength of the National Guard forces of this State of more than one thousand officers and enlisted men. Seventeen new company units were formed during this period, in a number of cases being located at points where it was necessary to provide armory facilities by leasing

the most satisfactory building which could be found, and, in one or two instances, prevailing upon local interests to erect a building which the State could rent for armory purposes, there being no adequate armory quarters to be obtained otherwise.

This great increase in the strength of the Washington National Guard involved a tremendous amount of detailed work in this office, but the results which were achieved fully justify the effort which was put forth in this expansion program.

Correspondence with the Militia Bureau of the War Department developed that the appropriations which had been made by the National Congress for the support of the National Guard for the fiscal year ending June 30, 1922, were still insufficient to carry out the annual increase required by the National Defense Act, but that authority would be granted from time to time for the formation of certain new units upon application of the states concerned. A careful study was made by the military authorities of this State of the remaining units comprised within the allocation to the State which were yet to be formed, with a view of determining which of such troops could be most easily secured and thereafter maintained. Taking into consideration the character of the organizations comprised within the ultimate quota which must be formed, it seemed most desirable to make a further conversion of certain companies of the 161st Infantry located in Western Washington, either by assigning such companies to the separate battalion of the 186th Infantry, allocated to this State, or by changing such companies to units of Coast Artillery. As this plan involved changes which would radically affect the existing organization of the 161st Infantry, and could not be entirely carried out until provision could be made in the State Armory in the City of Spokane for more infantry companies than the armory would then accommodate, it was determined to defer any expansion in the National Guard until after July 1st, 1922.

Preliminary details, however, were thoroughly worked out, looking to the formation of an additional battalion of infantry, and several additional Coast Artillery companies, during the last six months of 1922.

ARMORY INSPECTIONS.

The annual armory inspection of all units of the Washington National Guard were held during the months of February and March, 1922, and the reports of the Regular Army officers detailed to make these inspections were eminently satisfactory, and indicated that the conditions throughout the entire National Guard force, both as to numerical strength and military efficiency, were excellent.

CHANGES IN OFFICER PERSONNEL.

Owing to the fact that a large percentage of the new company officers, most of whom were ex-service men, were comparatively young and just starting out to find their places in the civic life of the communities in which they reside, there were numerous instances in which officers found it necessary to resign their commissions in the National Guard, after a limited period of service as officers, due to the amount of time which the National Guard service requires,

and which these officers found they could not give without sacrificing their personal interests and opportunities for advancement in their normal civil pursuits. There has been, however, a gradual reduction in the percentage of loss in the officer personnel throughout this biennium and it is now believed that it is safe to anticipate the same degree of permanency in the officers of the Washington National Guard that marked the National Guard forces of this State during the years preceding the World War.

Every effort is being made to secure officers who can and will give the necessary time to qualify themselves for the effective performance of their duties and to carry on the administrative work of the organizations in which they are assigned in an expeditious and competent manner. It is the belief of the Adjutant General that the officers of our present National Guard forces are above average in their qualifications and fitness for their rank and assignment, and are fully competent for any character of military service in which the National Guard of this State may hereafter participate.

FIELD TRAINING ENCAMPMENTS, 1922.

As a result of the splendid progress which has been made by all National Guard troops in this State, it was decided to hold a joint field training encampment for the entire National Guard force, with the exception of the three companies of Coast Artillery, on the State Military Reservation at American Lake, and that portion of the Camp Lewis Reservation immediately adjacent thereto, during the month of July, 1922.

This was a larger and more comprehensive plan than had ever before been carried out by this office, and required the most careful preparation in all of its details in order to insure complete success. In order that this number of troops could be placed in camp at one time, additional facilities had to be provided at the State Military Reservation, including mess-halls and a complete light and water system for the 146th Regiment of Field Artillery.

The train schedules for the movement of this number of troops from their various home stations to the State Military Reservation at Murray required the utmost care in their preparation in order to avoid confusion and congestion upon arrival at their destination.

The splendid results which were obtained from this joint encampment, as evidenced by the very favorable reports from all of the Regular Army officers detailed to duty with the National Guard troops during the encampment, demonstrated the ability of the officers and men of the National Guard of Washington to carry out a troop movement and mobilization of this character in time of military emergency, and to make a creditable showing under all conditions in the field.

The parade and review of all of the troops participating in the 1922 field training encampment, held on the afternoon of Sunday, July 16th, in honor of Your Excellency, was witnessed by several thousand spectators from different parts of the State, including a large number of Regular Army officers. This ceremony afforded an excellent opportunity to form an opinion of the strength and general efficiency of the National Guard of Washington, and the dependability of the various regimental, battalion and company units of which it is

now composed, and the comments of the officers of the Army who were present at this review and of the various newspapers throughout the State, who had representatives at this encampment, were of the most favorable and commendatory character.

PRESENT CONDITIONS.

The unusual success attending the field training encampments of all organizations of the Washington National Guard during 1922 serve to arouse the interest and enthusiasm of officers and men alike to a high degree, and the various units returned to their home stations determined to maintain the excellent standard which had been reached, and if possible to make the National Guard even a more adequate and dependable force for the National and State purposes for which it is created and maintained. Unfortunately, however, shortly subsequent to the annual field training encampments of this year, it developed that both Federal and State funds would be insufficient to properly maintain the National Guard of this State, and to meet the administrative and operating expenses of our present forces for the remainder of the present biennium, unless such expenses were drastically curtailed.

The lack of Federal funds was due to the insufficiency of the annual appropriation made by Congress for the support of the National Guard for the fiscal year ending June 30th, 1923. The estimates which had been submitted to the Militia Bureau of the War Department totaled approximately thirty-three million dollars. The appropriation made by Congress was ten million dollars less than the estimates, and it therefore became necessary for the Militia Bureau to reduce every item of expense entering into the Federal aid of the National Guard and in many ways slow up the progress and development of the National Guard Service.

The State appropriations provided by the 1921 session of the Legislature for military purposes were adequate in every respect to meet the necessary administrative, operative and maintenance cost of our present National Guard force throughout the biennium and to permit the formation of certain new units contemplated by the plans of the State Military Department. This appropriation had been based upon the tax levy for military purposes of three-tenths of one mill, which was in effect at the time the appropriations were made and which it was assumed would be continued throughout the biennium. The State Equalization Committee, however, at its meeting in the Fall of 1921, reduced the military tax levy from three-tenths to two-tenths of one mill, which reduced the revenue accruing to the military fund of the State by more than one hundred thousand dollars. The revenue available for military purposes even under this reduced tax levy would no doubt have been sufficient to cover the Legislative appropriation for military purposes for the present biennium if it had not been for the fact that the assessed valuation of the State was also reduced, and that there was a large percentage of delinquent taxes in every county in the State in 1922.

In order to keep expenditures for the maintenance of our present National Guard force within the amount of cash in the military fund during the last six months of the present biennium, it has been necessary for the Military Department to entirely discontinue many of the activities which had been per-

haps the most important factors in the successful reorganization and healthy growth of the National Guard during 1921, and which were largely responsible for the sustained interest and enthusiasm of the officers and men in every National Guard unit in the State.

Many of the economies and retrenchment policies which were recently adopted, while meeting the situation temporarily, made it impossible to avoid future expense much greater than the saving which could be effected at this time. This was particularly true with respect to inspections, auditing of company property records and accounts, and the maintenance and repair of the various State armories.

There has been a cheerful acceptance of the conditions resulting from the financial situation on the part of all officers and men of the National Guard, but it has been found extremely difficult to keep many of the organizations at the strength necessary to comply with the Federal requirements, or to be considered effective organizations in the event of State or Federal emergency, which would require the use of National Guard troops. Without publicity, or that character of activity upon the part of the National Guard which appeals to the prospective recruit, the task of maintaining an adequate National Guard force in any State becomes prohibitive.

COMPLETION OF ARMORIES.

The State Armory at Aberdeen for which the contract was let in August, 1921, was completed in September, 1922, and formally accepted by the State. This building is adequate in every respect to meet all future requirements in the City of Aberdeen, having quarters for the ultimate National Guard force assigned for formation at that station. The erection of this armory finishes the original Armory program planned by the Military Department, there now being State Armories in every city in which two or more National Guard Companies have been assigned for station.

The enlargement and remodelling of the Spokane Armory, for which provision was made at the last session of the Legislature, is now practically complete, giving to the City of Spokane one of the best armories in the State, of sufficient capacity to provide quarters, storage facilities, and opportunities for indoor drill and instruction, for the entire quota of National Guard troops assigned to the City of Spokane.

USE OF ARMORIES FOR CIVIC PURPOSES.

Under the Act of Congress approved June 3, 1916 (the National Defense Act), as amended by the Act of June 4, 1920, the National Guard has become an integral part of the permanent military force of the United States.

Officers and men of the National Guard are now serving under a form of oath of office or enlistment contract which places them in the dual status of both Federal and State Troops.

State armories are erected by legislative appropriation from a military fund created by a special tax levy for military purposes only.

These buildings are a part of the necessary physical properties of the military branch of our government, and are identical in their general nature and

character with the barracks, indoor training quarters, clothing, equipment and ordnance storerooms, erected by the government at army posts or coast defense fortifications.

The National Defense Act requires that each State shall establish an initial National Guard force of two hundred men for each representative and Senator in Congress, and shall thereafter increase such force each year by increments of fifty per cent of this initial force, until there is being maintained a National Guard of not less than eight hundred men for each Senator and Representative in Congress.

As a joint Federal and State force, the National Guard receives a large degree of Federal financial aid and support. For the fiscal year ending June 30, 1921, Congress appropriated more than twenty-eight million dollars to carry into effect for that period the National Guard provisions of the National Defense Act.

These Federal funds are apportioned to the States upon the actual National Guard strength existing on June 30th of each year.

As a condition precedent to participation in this Federal aid, the Governor of a State must certify that the State has adequate armory facilities for the indoor training of its National Guard troops, and that these armories are of a character to afford safe storage for the arms, uniforms and equipage issued by the Federal government.

The basic military equipment issued to a National Guard Company has a cost value of approximately seventy-five thousand dollars, and where several National Guard Troops are quartered in one armory, the value of the Federal property stored therein will exceed half a million dollars. The use of an armory for civic purposes under these circumstances is a departure from the premises on which the certificate of the Governor is based, and violation of the contractual relations between the State and Federal government in their dual administration of the National Guard laws.

As a practical proposition, however, it has been found that absolute adherence, upon the part of the State, to the express provisions of its contract with the government in regard to armory facilities, is precluded. To obtain that degree of civic support essential to the successful maintenance of a National Guard force in any given community, the general public must be brought into close contact with these troops under favorable auspices, and public gatherings in a local armory from time to time afford an excellent means to this end.

The policy has therefore been adopted, and is sanctioned by the War Department, to permit State armories to be used for:

- (1.) Such social and athletic affairs as may, with the approval of the custodian of the armory, be given by the National Guard organizations occupying the building, and for which the officers thereof shall be fully responsible;
- (2.) Social affairs under the auspices of veteran organizations, Red Cross Chapters, or similar patriotic organizations;
- (3.) State and National conferences of general public interest;
- (4.) Public gatherings of importance or interest to the entire community in which the armory is situated; and,
- (5.) Civic purposes in the event of fire, disturbance, or other public emergency.

The use of a State Armory to promote the interest of any private or corporate enterprise possesses none of those elements which in any way contribute to the success and welfare of the National Guard, and is prohibited. No armory may be used for commercial purposes, or in any way which will enable any individual, corporation, association, or enterprise to derive a financial profit therefrom, except to that extent embraced in the creation of a fund to further some recognized civic need.

The officer of the National Guard assigned as custodian of an armory is primarily the judge of the propriety of permitting such armory to be used for any civic purpose, and without his approval having first been had, no armory can be made available for any public gatherings.

There is a general misconception in the public mind as to the present status of the National Guard, its relation to the Federal government, the provisions of the Federal and State laws by which it is governed, and particularly with respect to the armory buildings in which the National Guard troops are quartered, receive their indoor training and instruction, and wherein the Federal arms equipment and military property are stored and safeguarded. It is fully realized that it is due to this misconception that the persistent demand for the general civic use of State armories arises. No other Federal or State institution is met with a problem of this character. A large drill hall is an essential characteristic of an armory, and as such a drill hall affords the spacious floor area requisite to a public auditorium or assembly place. It is perhaps natural that people should look to these buildings to provide the accommodations needed for any public gathering.

The refusal of the constituted Federal military authorities to turn over for civic use the barracks and store-houses at any army post would not be questioned by any reasonable man, but the inability of the general public to obtain unlimited use of the buildings in which the National Guard troops are quartered, and in which their military property is stored, occasions much dissatisfaction, yet the two purposes above stated are exactly identical.

It is the earnest desire of the military authorities of the State and the officers and enlisted men of the National Guard to foster the most excellent spirit of friendly cooperation between the National Guard and the people of the communities in which National Guard armories are located, and to secure a full appreciation of the efforts that are devoted by officers and men alike to creating and maintaining dependable National Guard units. It is sincerely believed that when the general public fully understands the situation, and the manifest impossibility of permitting a National Guard armory to be used as a general civic auditorium without impairing the efficiency of the National Guard, jeopardizing the interests of the organizations and the safety of valuable military property, the attitude of those who have persisted in the demand for the civic use of State armories will become entirely changed and they will be found in complete accord with the Federal and State policies governing the control of these buildings.

FUTURE REQUIREMENTS.

The State armory program in this State having been completed and there being no military necessity for the erection of any additional armories, it is the opinion of the Adjutant General that immediate provision should be made for additional buildings on the State Military Reservation at American Lake. At the present time the warehouse and storage facilities on the State Reservation are entirely insufficient to provide proper shelter for a large amount of very essential and valuable equipment, particularly trucks, tractors and other motorized vehicles, and for guns, limbers and caissons, issued by the Federal Government to equip the 146th Field Artillery Regiment. It is also the opinion of the Adjutant General that the administrative offices of the Military Department of this State should be located on the State Military Reservation, and that the necessary office building and housing facilities for employees should be provided by the next session of the Legislature by appropriation from the Military Fund.

The gun-shed included in the original plans for the Walla Walla armory should be constructed, and the interior of the Veterans' room and additional company quarters should be finished.

There is urgent need of some character of stable facilities in the Seattle and Tacoma armories in order that the State may be in a position to requisition the authorized number of horses issued by the Federal Government to batteries of Field Artillery for home station training. These stable facilities could be provided with little difficulty in each of these armories if the necessary appropriations therefor were made by the Legislature.

ASSISTANCE AND COOPERATION.

The Military Department has at all times during the past two years received every encouragement from all other State officers and institutions. It has been a real pleasure to call upon other State Department officials for aid or information, and such assistance has at all times been furnished with the utmost consideration.

It is also desired to commend to Your Excellency the splendid work that has been done by the officers and civilian employees on duty in this office. Unless familiar with the character and scope of the duties which the various officers and employees of the Military Department must carry out, it is not possible to form an adequate conception of the immense amount of work of a difficult and complex character which must be accomplished in the ordinary routine of this office.

In concluding this report it is desired to express the appreciation of the Adjutant General for the assistance and cooperation that has been received at all times from Your Excellency, and for the interest which you have uniformly displayed in the officers and men of the National Guard. During the past two years the National Guard has been entirely free from politics and governed entirely from the standpoint of military considerations, alone. This fact has undoubtedly been one of the primary causes for the high degree of efficiency which has been reached and maintained.

Very respectfully,

MAURICE THOMPSON,

The Adjutant General.

**HEADQUARTERS, MILITARY DEPARTMENT—STATE OF WASHINGTON.
PERSONNEL SECTION.**

Camp Lewis, Washington, November 1, 1922.

Subject: Report of the Personnel Officer.

To: The Adjutant General.

The G-1 (Personnel) Section of the Staff is charged in general with all matters pertaining to the Administration and Personnel of the National Guard.

RE-ORGANIZATION.

Under the provisions of the Act of Congress, approved June 4, 1920, the allotment of National Guard units to the State of Washington, based on a ratio of eight hundred men per Senator and Representative in Congress, necessitated a complete re-organization of the National Guard in this State.

On January 1st, 1921, the National Guard of this State consisted of the following units:

State Staff Corps and Departments,
Third Infantry and Attached Sanitary Troops,
Company "L," Washington Tanks Corps,
Battery "A," 2nd Field Artillery,
Troop "B," 2nd Washington Cavalry,

with a strength of sixty officers and twelve hundred and sixty-one enlisted men.

In order that the re-organization of the National Guard would be progressive the War Department adopted a policy of designating certain units to be formed by June 30th of each year during the four-year period 1921-1924. A priority list was established for each State and the units designated to be formed during each year had to be completed before authorization would be granted to form additional units.

The units allocated to the State of Washington for the period ending June 30, 1921, consisted of the following:

1 Infantry Regiment,
1 Field Artillery Regiment (Animal Drawn),
1 Ambulance Company (Motor Drawn),
1 Tank Company,
1 Battery Field Artillery (155 MM.) (Motor Drawn),
1 Cavalry Machine Gun Troop,
2 Companies Coast Artillery.

In view of this allocation it was necessary for the Military Department of the State of Washington to organize a Regiment of Field Artillery, two companies of Coast Artillery and one Ambulance Company.

Before proceeding with the formation of the units allocated to this State it was necessary to make a re-distribution of such units, which presented

quite a problem. In order to effect an equitable distribution of such units, having in mind branch of service, size of cities and armory facilities, a Board of National Guard and Reserve Officers was appointed to make such recommendations as to where the allocated units should be formed. After several meetings this Board recommended the following:

All Infantry units to be formed, as far as practicable, in Eastern Washington, with Regimental Headquarters at Spokane. The Regiment of Field Artillery to be formed in the cities of Seattle and Tacoma, with the Regimental Headquarters at Tacoma, and the Combat Trains of this Regiment at Auburn and Kent. Mt. Vernon was selected for the location of the Motor Ambulance Company and Aberdeen and Snohomish as the locations of the two companies of Coast Artillery. The recommendations of this Board having been approved by the War Department, the re-organization of the National Guard started on January 5, 1921.

Companies "A," "B," "C," "D," and Sanitary Detachment of the Third Washington Infantry, located at Seattle, and the Supply Company, located at Tacoma, were transferred into Field Artillery pursuant to General Order No. 1, January 5, 1921.

Companies "K" and "L," Third Infantry, located at Spokane, were re-designated Companies "A" and "B" respectively. Company "I," Wenatchee, was re-designated "Howitzer Company." Other units of the Third Infantry were formed and extended Federal recognition as follows:

Company "C," Spokane.....	January 26, 1921,
Company "I," Prosser.....	January 29, 1921,
Company "D," Spokane.....	January 31, 1921,
Company "F," Yakima.....	March 7, 1921,
Company "K," Pullman.....	March 30, 1921,
Service Company, Spokane.....	April 17, 1921,
Company "L," Everett.....	April 25, 1921,
Headquarters Company, 3rd Battalion, Everett.....	April 25, 1921,
Headquarters Company, 1st Battalion, Spokane.....	May 17, 1921,
Headquarters Company, 2nd Battalion, Yakima.....	June 1, 1921,
Sanitary Detachment, Spokane.....	June 24, 1921.

Units of the regiment of Field Artillery were extended Federal recognition as follows:

Battery "B," Seattle.....	January 31, 1921,
Battery "A," Seattle.....	February 1, 1921,
Battery "D," Seattle.....	February 2, 1921,
Battery "C," Seattle.....	February 3, 1921,
Service Battery, Tacoma.....	February 4, 1921,
Battery "F," Tacoma.....	April 1, 1921,
1st Battalion Headquarters, Seattle.....	April 2, 1921,
1st Battalion Combat Train, Auburn.....	April 2, 1921,
Battery "E," Tacoma.....	April 27, 1921,
Headquarters Battery, Tacoma.....	April 28, 1921,
2nd Battalion Headquarters, Tacoma.....	May 10, 1921,
2nd Battalion Combat Train, Kent.....	May 10, 1921,
Regimental Headquarters, Tacoma.....	May 10, 1921.

The First Company Coast Artillery was formed at Aberdeen and extended Federal recognition as of January 26, 1921. The Second Company was formed at Snohomish and extended Federal recognition as of January 27, 1921.

The Motor Ambulance Company was formed at Mt. Vernon and extended Federal recognition as of April 25, 1921.

It will be noted from the foregoing that the State of Washington had completed its program for the year ending June 30, 1921, on May 10, 1921.

Immediately upon the completion of the re-organization program for the year ending June 30, 1921, steps were taken to start organizing certain units that were allocated to this State for the year ending June 30, 1922. However, the War Department notified the Military Department of this State that no additional units would be formed during the fiscal year ending June 30, 1922. This latter information was not received until the formation of an additional company of Coast Artillery, located at Olympia, had been practically completed. The War Department, however, accepted this unit and extended Federal recognition on December 21, 1921.

The strength of the National Guard of this State on September 30, 1922, follows:

	Officers	Enlisted Men
State Staff Corps and Departments.....	10	17
161st Infantry	59	1,181
146th Field Artillery.....	45	691
41st Tank Company.....	4	73
Troop "B," 58th Machine Gun Squadron.....	4	101
Battery "A," 196th Field Artillery.....	4	100
Coast Artillery.....	7	194
Medical Units.....	11	94
Total	144	2,451
Aggregate	2,595	

The strength of the National Guard of this State has increased fifty per cent during the period of this biennium.

CHANGES IN DESIGNATION.

General Order No. 5, War Department, January 22, 1921, provided that in the re-organization of the National Guard the names, numbers and other designations of divisions and subordinate units that served in the World War be preserved as far as practicable. In conformity with the provisions of this order designation of units of the National Guard of this State were changed as follows:

	Changed To
Third Washington Infantry.....	161st Infantry
Washington Field Artillery.....	146th F. A.
Battery "A," 2nd Wash. Field Art....	Battery "A," 196th F. A.
Troop "B," 2nd Cavalry (Wash.).....	Troop "B," 58th M. G. S.
Co. "L," Wash. Tank Corps.....	41st Tank Co.
Motor Ambulance Co.....	M. A. C. No. 147.
First Company C. A. C.....	489th Co., C. A. C.
Second Company C. A. C.....	490th Co., C. A. C.
Third Company C. A. C.....	491st Co., C. A. C.

PERSONNEL.

During the period January 1 to December 31, 1921, the change in officer personnel throughout the National Guard of this State was approximately forty per cent. This percentage was largely confined to officers of junior grades. However, during the past year this percentage has been cut down very materially and for the period April 1 to October 1, 1922, only four changes in the officer personnel has taken place.

During the period covered by this report there has been a decided increase in the number of ex-service men who have been commissioned in the National Guard of this State.

The following table shows the percentage of ex-service men now holding commissions in the various branches:

	Total	Non-Service	World War	Spanish-American	Per Cent War Service
Staff Corps and Departments....	10	1	9	..	90.00
161st Infantry	59	22	36	1	62.5
146th Field Artillery	45	9	35	1	80.00
41st Tank Company	4	..	4	..	100.00
Troop "B," 58th M. G. S.	4	..	3	1	100.00
Battery "A," 196th Field Artillery	4	1	3	..	75.00
Coast Artillery	7	..	7	..	100.00
Medical Corps	11	2	9	..	81.8
Grand Total	144	35	106	3	

Percentage (War service) 75.6%

The majority of the vacancies among the officer personnel are now being filled by ex-service men who are enlisted men in the various organizations and the above percentage will no doubt be increased as the ex-service men are gradually becoming identified with the National Guard of this State.

The Military Department of this State employs a total of twenty-nine men at the Military Headquarters and State Arsenal, and out of this total 86.2% are ex-service men. In every instance where a vacancy occurs in this Department it is the adopted policy to fill such vacancy with an ex-service man.

The yearly turnover of enlisted personnel in organizations of this State in past years has approximated sixty per cent. However, figures compiled during the period of the Summer encampment, 1922, indicated that the turnover of enlisted personnel of the entire National Guard of this State was less than fifty per cent, which indicates that a great many re-enlistments are being received in all organizations.

In the establishment of the Citizens Military Training Camp by the War Department at Camp Lewis, during the Summer months, it is believed that the graduates from these camps will provide a source of supply from which a great many recruits can be secured. Steps have already been taken, by personal solicitation, to interest each graduate in continuing his military training by serving an enlistment in the National Guard.

WORLD WAR RECORDS.

The Adjutant General of the Army has furnished the Military Department of this State with records covering the service of practically every officer and enlisted man from this State who served during the World War. Similar records have been received covering the services of such officers and enlisted men who served in the Navy, Marine Corps and Coast Guards.

The total cards thus far received are made up as follows:

United States Army.....	58,837
United States Navy.....	13,310
United States Marine Corps.....	1,257
United States Coast Guards.....	472
Total.....	63,076

The information contained in these cards has been taken from the service record of each man and furnishes complete data on each officer and enlisted man from the time of his commission, enlistment or induction to the time of his discharge.

The above records also contain information covering all officers and enlisted men killed or died while in the service of the United States.

In addition to the above records there is on file in this office photostatic copies of all draft records of this State. These records are compiled according to local boards which were organized in each county. From these records it is possible to ascertain the name and address of every man who was drafted or inducted into the service.

The War Department has furnished this Department with a record of all men under jurisdiction of each local draft board who were reported by the draft authorities as deserters from the military service of the United States. This information has been made a part of the record of each local board.

AID TO VETERANS' COMPENSATION DEPARTMENT.

Chapter one, Extraordinary Session 1920, provided that, in the payment of equalized compensation to veterans of the war with the Central Powers, the Adjutant General shall advise with and assist the State Auditor in the performance of the duties of the Auditor under this Act.

In carrying out the provisions of this Act, this Department compiled the application blanks to be used in the payment of this compensation, which were adopted by the State Auditor.

In addition to the above, this Department has furnished the State Auditor approximately thirty thousand statements of service which were required in checking applications for this compensation.

The additional service required of this Department under the provisions of this Act has been carried on without any cost whatever to the Veterans' Compensation Department.

In addition to the assistance rendered the Veterans' Compensation Department, this Department has also been called upon to furnish the Chief Vocational Examiner at Seattle with approximately two thousand records of service of men who were either drafted or inducted into the service of the United States and have subsequently applied for naturalization papers.

HARRY G. SMART
Major, A. G. D., W. N. C.
'G-1.'

HEADQUARTERS, MILITARY DEPARTMENT—STATE OF WASHINGTON.
MILITARY INTELLIGENCE SECTION.

Camp Lewis, Washington.
November 1, 1922.

Subject: Report of the Military Intelligence Officer.
To: The Adjutant General.

The Military Intelligence Section, designated as G-2, is charged in general with the preparation of plans and policies and the supervision of all activities pertaining to:

1. The collection, preparation, reproduction and distribution of all maps necessary for present and future use, with the State as the theater of operations.
2. The collection, preparation and custody of the photograph collection and the dissemination of information therein contained.
3. The organization and the training of the Intelligence personnel, which includes officers and field operators.
4. Liaison and close cooperation with all civil agencies pertaining to military information, the military forces of the State and Regular Army Intelligence of the Staff.
5. Collection, preparation and transmission of military records and historical data pertaining to the military forces of the State.

During the last biennium serious industrial disturbances have threatened from time to time in the coal mines and upon the railroads within the State which required the preparation of data covering a wide field. In view of the probable necessity arising for the use of troops, accurate information covering all phases of the military economical and industrial situation have been secured and prepared for future use.

A complete collection of maps has been secured and prepared for military use covering the railroads, highways, coal mines, counties, cities, towns, telegraph and telephone lines, steamship terminals, supplies, supply and communication centers.

The co-operation of this Division with the civil agencies and the Intelligence Staff of the Regular Army within the State has eliminated the duplica-

tion of the vast amount of labor, at the same time securing accurate information for all agencies concerned.

The Intelligence Division is an important factor in the military service, being the source of all information upon which troop commanders may act with clear vision, at the same time saving the expenditure of a vast amount of labor and money, thereby reducing the cost of operations, too.

There is now being compiled under the supervision of this section a historical record of all troops who have served the State, including those of the Territory of Washington, together with a record of all engagements, maneuvers, camps and the participation in all wars.

This history, with the record therein contained, will be of great value for future reference. It will be possible to obtain therefrom the personal military record and history and engagements participated in of each individual who has served in any capacity in the military forces of the Territory and State of Washington.

ELMER R. BRADY,
Major, Inf., W. N. G.
(G-2.)

**HEADQUARTERS, MILITARY DEPARTMENT—STATE OF WASHINGTON.
OPERATIONS AND TRAINING SECTION.**

Camp Lewis, Washington,
November 1, 1922.

Subject: Report of the Operations and Training Officer.

To: The Adjutant General.

This Section is charged with the supervision of all Armory and Field training, the formation of Operation Plans, Direction of Operations, Inspections and reports thereon, Small Arms Practice, and, in general, with those duties which relate to the organization, training and operation of the Military Forces of the State.

The following officers from the Regular Army have been on duty as Instructors during the past two years:

Lt. Col. Wm. T. Patten, as Senior Instructor and Instructor
Infantry until April 20, 1922, when he was retired account
of physical disability.
Lt. Col. Louis Brechenim, Medical Corps, Seattle, Washington.
Major John H. Hood, C. A. C., Seattle, Washington.
Major Clift Andrus, F. A., Seattle, Washington.
Captain Donald B. Hilton, Infantry, Yakima, Washington.
Captain A. F. Doran, F. A., Walla Walla, Washington.
1st Lieut. Krauth W. Thom, Infantry, Camp Lewis, Washington.
1st Lieut. Hiram W. Tarkington, F. A., Tacoma, Washington.

Lt. Col. Patten was commissioned in the grade of Colonel, Washington National Guard, and very ably commanded the 161st Infantry, in addition to, and in cooperation with, his duties as Senior Instructor. The loss of Colonel Patten to the Washington National Guard is felt throughout the State. His services were invaluable, and the foundation for future training of citizen soldiers laid in this State by Colonel Patten will continue as an excellent example.

Armory and Field Training schedules are prepared by Regular Army officers in their respective branches, such schedules being submitted to these Headquarters in the form of suggestions, and later incorporated in schedules issued to each unit. The work done in the armories is arranged in a progressive manner in order that on entering the field all preliminaries possible have been covered and the troops are prepared for the more advanced phases of training. Schools for officers and non-commissioned officers are conducted in all stations, these schools having been found to be very beneficial. Correspondence schools also have been conducted covering various subjects which have assisted materially in the training of officers and non-commissioned officers.

The thorough manner in which the instruction is carried on in the home stations is reflected in the conduct of the troops in the field, and during the period covered by this report, the results in the field have been most gratifying. Reports made by Inspectors detailed by the War Department have all been very commendatory and indicate that thorough instruction has been offered, accepted and absorbed by the officers and men composing our units.

PRELIMINARY WORK AT STATION FOR FIRING.

Small arms firing is under direct supervision of 1st Lieut. J. H. Souviney, W. N. G., who has had many years' experience in this class of training. Lieut. Souviney has conducted this work in an excellent manner and his work is being reflected in the showing made by rifle teams participating in the National Matches. He also cooperates in every possible way with civilian teams, thereby cementing relations. Small arms courses are fired on local ranges in each station, records of such firing being kept in these Headquarters and indicating earnest efforts on the part of all to excell.

Technique of fire and compilation of fire data for Coast and Field Artillery is taught in the home stations. Instruction in the use of automatic weapons also is provided for in armory drill schedules and the result of application in that direction by the different units was indicated in their work on the ranges during the Summer Encampment, 1921.

ARMORY ACTIONS.

Annual inspections by the War Department personnel, personal and dress. Reports of the period of inspections

officers
participating
equipment

gratifying. A similar inspection is made covering the conduct of the troops in the field and these reports have been exceptionally creditable during the past two years.

FIELD TRAINING.

(Camps of Instruction; 1921.)

Wm. T. Patten, Colonel 161st Infantry, Commanding.

Camp Wm. R. McKay, Murray, Washington, July 2-16, 1921.
161st Infantry.
Troop "B," Cavalry.
147th Ambulance Co.

Harry G. Winsor, Colonel 146 Field Artillery, Commanding.
Camp Walter C. Lee, Murray, Washington, July 16-30, 1921.
146th Field Artillery.

Camp Lewis, Washington, June 12-30, 1921.
Co. "L," Tanks (Moved Overland from Centralia).

Fort Worden, Washington, July 16-30, 1921.
1st and 2nd Companies C. A. C.
Corps Artillery (155's).

With the exception of the Tank Company, all units were moved by rail and very good service was furnished. The troops entered camp in excellent condition and on good schedule.

Schedules covering the period of field training were prepared by regularly detailed instructors in each branch. These schedules were a continuation of the work conducted in station prior to entry at camp. In addition to regularly detailed instructors excellent assistance was rendered by additional officers and non-commissioned officers from the forces at Camp Lewis. Attention is invited to the fact that not more than one regiment was in camp at one time during the 1921 encampment.

OLYMPIA PENINSULA FIRE PROTECTION

Under date of April 21, 1921, The Commander-in-Chief directed that a detail of one officer and fifteen enlisted men of the National Guard be furnished on May 1, for patrol duty to guard against the outbreak of fire in the storm swept area on the Olympia Peninsula.

Immediately upon receipt of this order a reconnaissance was made of this area for the purpose of investigating conditions and securing requisite data as to what would be required in order to render efficient service. After a conference with Mr. O. F. Erickson, Deputy Supervisor, Olympia National Forest, it was decided that the following duties be delegated to this detachment:

To locate headquarters at Fairholm, Wash.

To check in all persons who enter the restricted area, issue permits, distribute special regulations and administer the office at Fairholm.

To check out all persons leaving the restricted area.

To operate the forest service telephone exchange at Fairholm.

Immediately after the location of the camp had been decided upon steps were taken for the construction of necessary accommodations for this detachment which were completed prior to their arrival at Fairholm.

This detachment, consisting of two 1st lieutenants, four sergeants, one corporal, two privates 1st Class and nine privates, were assembled at Seattle and departed for Fairholm on April 30, 1921, arriving at 11:30 a. m., May 1, 1921.

First Lieutenant Charles E. Lohnes, 161st Infantry, Spokane, was designated as Officer in Charge of this detachment. It was decided that for the best interest of the service to also detail a medical officer for duty with this detachment and 1st Lieut. Victor S. Smith, M. R. C., was so detailed.

This camp was officially designated as "Camp Frank H. Renick" in honor of Honorable Frank H. Renick, who was a member of the State Senate Military Committee, and who died on May 6, 1921.

The daily routine of this camp was covered by daily reports issued by the Commanding Officer, a copy of which was forwarded your office.

Under date of September 12, 1921, the Commander-in-Chief directed that this detachment be relieved from further duty, which was accomplished on September 17, 1921.

The registration in and out of the area ceased on September 15, 1921, and during the period May 1 to September 15, 1921, a total of 5,813 people had been registered. This number, however, does not include children under eighteen years of age.

It is believed that this detachment fully accomplished the mission assigned to it and the officers and men are to be commended for the efficient manner in which they performed their duty.

(1922)

Camp Irving R. Connelly, Murray Washington, July 9-23, 1922.
Staff Corps and Departments.
161st Infantry.
146th Field Artillery.
58th Machine Gun Squadron (Troop "B," Tacoma).
147th Ambulance Company.
41st Tank Company.

Camp Irving R. Connelly was so designated in honor of Private Irving R. Connelly, formerly a member of Machine Gun Company, 161st Infantry, who was killed in action in France. The Camp was commanded by Colonel Harry G. Winsor, 146th Field Artillery.

A very marked improvement was made in the general conduct of the troops in this camp over the previous year and benefits derived were far-reaching. Supply, Transportation and Training were all handled in a much more satisfactory manner in view of concentration with the Brigade organization. Joint maneuvers were participated in, and it would be hard at this time to fully estimate the additional benefits derived as a result of this joint camp.

The review of all troops by the Commander-in-Chief, with the exception of the C. A. C. units, was attended by many thousands of citizens of the Northwest, and it was one of the most inspiring demonstrations ever made on this Reservation.

In addition to assistance given us by Camp Lewis in the way of instructors, our troops were given advantage of a demonstration "Battalion in Attack" by the 7th Infantry of the Regular Army. This demonstration was quite complete and in addition to Infantry, the attack was supported by Tanks, Artillery and Air Service. Also, a demonstration of gases was given. These demonstrations were very spectacular and of special interest to the newer officers and men of our State forces.

FORT WORDEN, WASHINGTON.

489th, 490th and 491st Companies, Coast Artillery, were at Fort Worden, Washington, July 9th to 23rd.

Coast Artillery units were ably assisted by officers and men of the permanent forces at this station and very great benefit was derived. Firing was done during this encampment with all arms, large caliber practice being the most accurate work which has ever been accomplished by units of this character in the State of Washington.

CAMP LEWIS, WASHINGTON.

Battery "A," 196th F. A., (155 mm.), established a field camp on the Camp Lewis Reservation July 9th to 23rd, 1922.

Since the nature of the weapon with which this unit is armed force it to fire at extremely long ranges (10,000 to 14,000 yards), any slight error in fire-control would have been very noticeable. Throughout the encampment the work of this unit was of such accuracy as to merit favorable comment from Inspectors, and clearly reflected the class of training which it has undergone, and the application of its members in mastering the subjects of instruction.

SERVICE SCHOOLS.

Under the provision of the War Department certain officers and enlisted men are detailed to Regular Army schools. During the year 1921, this was taken advantage of to the extent of five officers to the Field Artillery School, Fort Sill, and two to the Infantry School, Fort Benning, Georgia.

It would be difficult to estimate the exact benefit derived by the National Guard from this source; suffice it is to say, the benefits are unlimited and full advantage is being taken again this year. The officers detailed last year led their classes in various subjects and conducted themselves in such a manner as to incite commendatory remarks from the Commanders of the schools.

RIFLE TEAMS.

The Washington National Guard Rifle Team, competing in the National Matches, 1921, made an excellent showing by finishing in fifteenth place (86.5%) out of a field of 73 entries. This year Washington's team surpassed all previous

State performances by shooting a team average of 90.9%, thereby enabling them to finish in 12th place among 49 teams entered.

Interest in the National Match Team, and competition for a place thereon, is very keen throughout the State, and the aid derived from this yearly event in fostering better marksmanship among our forces is an important factor.

A. F. LOGAN,
Major, W. N. G.
(G-3)

HEADQUARTERS, MILITARY DEPARTMENT—STATE OF WASHINGTON.

SUPPLY, TRANSPORTATION AND FINANCE SECTION.

Camp Lewis, Washington,
November 1, 1922.

Subject: Report of the Supply, Transportation and Finance Officer.
To: The Adjutant General.

The G-4 (Supply) Section of the Staff is charged in general with supervision over all matters pertaining to the supply, property, transportation and pay of the National Guard, the maintenance of armories and the allocation and expenditure of military funds.

All military equipment loaned by the Federal Government for the use of the National Guard is consigned to an officer of the Guard designated by the Secretary of War as United States Property and Disbursing Officer. The U. S. P. & D. O. is accountable under his bond to the United States for the value of this property. He issues to each organization of the Guard the full equipment required for training purposes, the organization commander becoming responsible under his bond for the value of the property so issued.

The quarters of each organization include a locker room containing individual lockers for each member of the organization in which each soldier is required to keep the personal equipment issued for his use and a supply room in which is stored full field equipment for the entire organization. To fully protect the interests of the State the Property Branch of G-4 makes regular inspections to insure that all regulations relative to the care of property are being observed and by means of a system of pay stoppage assists organization commanders in collecting the value of any lost property and in securing relief of accountability therefor from the War Department.

The work of the Property Branch has been of untold value during the past year and has resulted in the ultimate saving of thousands of dollars to the State. Many officers and enlisted men who had served in the A. E. F. where, under battle conditions, property accountability ceased to exist, and where of

necessity small effort was made to prevent loss, had come to entertain no great degree of responsibility for the property issued to them and this naturally was reflected in ever-increasing losses of equipment issued to the individual soldier. To restore this lowered sense of responsibility a rigid system of stoppage against armory drill pay for missing property was inaugurated which has resulted in either the return of much of the property in question or of payment therefor.

All equipment not actually required for home station training is stored at the State Arsenal at American Lake under the direct control of the U. S. P. & D. O. Approximately a million and a half dollars represents the value of the property stored at the arsenal which is well protected in concrete warehouses and gun-sheds. The arsenal is located upon the State Military Reservation used each summer for the regular camp of instruction, thus enabling the issue and return at the smallest possible expense of the necessary equipment to be used at camp.

The State Military Reservation, comprising two hundred and thirty-five acres, is situated on the shore of American Lake, with the Pacific Highway and Northern Pacific Railroad forming the eastern boundary. The reservation is well wooded, providing excellent shade for personnel and animals. The swimming and boating enjoyed on the lake have always been among the pleasant features of the instruction camps. The Camp Lewis maneuver area immediately adjoins the reservation, giving a training area of seventy thousand acres in extent, including one of the best artillery ranges in the United States. This large area enables the training at the same time without interference of many organizations and allows the use of live ammunition in many of the demonstrations. The Army Post of Camp Lewis is three miles from the State Reservation and from this Post are drawn animals and supplies required for the Instruction Camps.

The State Reservation has been used by State Troops since 1903, and semi-permanent mess halls and utilities have been gradually constructed for the camp of a regiment of infantry and two separate units. During the Spring of 1922 an additional camp site was cleared for a regiment of field artillery and the necessary mess halls and utilities constructed, giving ample accommodations at the present time for the entire National Guard of the State with the exception of the three units of Washington Coast Artillery, which have been permanently assigned to batteries of the Coast Defenses of Puget Sound.

During the Camps of Instruction at American Lake for 1921 and 1922 the officer in charge of G-4 has been detailed as Camp Quartermaster and as such has directed the supply and transport of the National Guard during the Camp. In this connection a Motor Transport Detachment of the State Staff Corps has been formed at Olympia, under command of G-4, and operated during the 1922 Camp as a unit handling the supply and troop movement incident to the Camp in a most satisfactory manner.

The organizations of the National Guard are now stationed in eighteen communities throughout the State and are quartered in eight State-owned and ten rented armories, as shown herewith:

Station	Kind	Completed or Leased	Capacity Organizations	Organizations
Bellingham	State	1921	2	Co. "E," 161st Inf.
Everett	State	1921	5	3rd Bn. Hq. Co., Co's "L" and "M," 161st Inf.
Seattle	State		9	Hq. Co. 161st Inf., Btrys. "A," "B," "C" and "D" and San. Det. 146th F. A.
Tacoma	State		5	Trp. "B," 58th M. G. Sqdrn., Hq. and Serv. Btrys. and Btrys. "E" and "F," 146th F. A.
Aberdeen	State	1922	3	489th Co. C. A. C.
Yakima	State		3	2nd Bn. Hq. Co., Co's "F" and "G," 161st Inf.
Walla Walla	State	1921	2	Btry. "A," 196th F. A.
Spokane	State	1922	10	Hq. 161st Inf., 1st Bn. Hq. Co., Co's "A," "B," "C," "D," and San. Det. 161st Infantry.
Mt. Vernon	Leased	1921	1	147th Amb. Co.
Snohomish	Leased	1921	1	490th Co. C. A. C.
Kent	Leased	1922	1	2nd Bn. Cm. Tr. 146th F. A.
Auburn	Leased	1921	1	1st Bn. Cm. Tr. 146th F. A.
Olympia	Leased	1922	1	491st Co. C. A. C.
Centralia	Leased	1921	1	41st Tank Co.
Ellensburg	Leased	1920	1	Co. "H," 161st Inf.
Prosser	Leased	1922	1	Co. "I," 161st Inf.
Pullman	Leased	1921	1	Co. "K," 161st Inf.
Wenatchee	Leased	1921	1	How. Co. 161st Inf.

Four of the State Armories have been completed or enlarged during the present biennium, these being the Everett, Walla Walla and Aberdeen armories, the appropriations for which were provided by the State Legislature in 1919, and the Spokane Armory, to which an extension has been recently added from an appropriation provided by the last Legislature, this marking the completion of all buildings on the present program.

It is the policy of this Department to recommend no further construction of State armories, as the completion of this program provides a State Armory for each community in which it is contemplated that two or more organizations will be stationed. The needs of one-company stations can be well served by leasing quarters, requiring no permanent investment.

Practically all of the rented armories have been leased during the biennium as during this period, particularly 1921, the National Guard expanded from one regiment of Infantry to the present force. The leased armories are thoroughly satisfactory buildings and meet the requirements of the organizations which are housed therein.

The training requirements of the artillery stationed at Seattle and Tacoma will necessitate providing suitable riding-ring and stable facilities, and every effort should be made to secure legislative appropriations for this purpose.

The Finance Branch of G-4 authorizes all expenditures from the Military Fund and audits all bills for services or material furnished. A budget system is used, based on past performance, with definite allocations for various military purposes. This control is extremely necessary in view of the fact

that the organizations are scattered in eighteen stations throughout the State and enables the Adjutant General to expend the monies provided by the Legislature to the best interests of the State.

M. D. MILLS,
Major, Q. M. C., W. N. G
(G-4).

STATE OF WASHINGTON—MILITARY DEPARTMENT
OFFICE U. S. PROPERTY AND DISBURSING OFFICER

R. R. No. 1, Box 143, So. Tacoma, Wash.
Murray Arsenal, October 31, 1922.

Subject: Report of the U. S. Property and Disbursing Officer for the period November 1, 1920, to October 31, 1922.

To: The Adjutant General, State of Washington, Camp Lewis, American Lake, Wash.

1. In compliance with your verbal instructions, the following report showing Federal aid received by the National Guard of Washington, during the period November 1, 1920, to October 31, 1922, and recommendations for additional construction at Murray Arsenal, is submitted:

Federal Equipment

Federal equipment of an approximate value of \$1,627,800.00 was issued to the United States Property and Disbursing Officer, for the State of Washington, during the period above mentioned. A portion of this equipment, of an approximate value of \$387,704.00 was shipped from Federal Supply Depots direct to the stations for whose use it had been requisitioned. The rest of the equipment was shipped to Murray Arsenal for storage or reissue to the various organizations as required.

The property issued by the Federal Government consisted of clothing, tentage, field equipment, camp equipment, ordnance and artillery material, tractors, tank, motor vehicles, ammunition, signal, medical and engineer supplies; in fact practically every item called for under equipment tables pertaining to the different organizations maintained by this State.

The majority of the equipment furnished was of the latest type or model available at the time of issue, and for the most part was new, the exceptions being confined to motor vehicles, 75 mm. guns, tanks and tractors.

Finance.

From November 1, 1920, to October 25, 1922, \$198,685.34 of Federal funds were disbursed by the United States Property and Disbursing Officer for the following purposes:

Pay of troops;
Expenses Selected Officers and enlisted men attending Service Schools;
Pay of Caretakers for animals and material;

In addition to the assistance rendered the Veterans' Compensation Department, this Department has also been called upon to furnish the Chief Naturalization Examiner at Seattle with approximately two thousand records of service of men who were either drafted or inducted into the service of the United States and have subsequently applied for naturalization papers.

HARRY G. SMART,
Major, A. G. D., W. N. G.
(G-1)

**HEADQUARTERS, MILITARY DEPARTMENT—STATE OF WASHINGTON.
MILITARY INTELLIGENCE SECTION.**

Camp Lewis, Washington,
November 1, 1922.

Subject: Report of the Military Intelligence Officer.
To: The Adjutant General.

The Military Intelligence Section, designated as G-2, is charged in general with the preparation of plans and policies and the supervision of all activities pertaining to:

1. The collection, preparation, reproduction and distribution of all maps necessary for present and future use, with the State as the theater of operations.
2. The collection, preparation and custody of the photograph collection and the dissemination of information therein contained.
3. The organization and the training of the Intelligence personnel, which includes officers and field operators.
4. Liaison and close cooperation with all civil agencies pertaining to military information, the military forces of the State and Regular Army Intelligence of the Staff.
5. Collection, preparation and transmission of military records and historical data pertaining to the military forces of the State.

During the last biennium serious industrial disturbances have threatened from time to time in the coal mines and upon the railroads within the State which required the preparation of data covering a wide field. In view of the probable necessity arising for the use of troops, accurate information covering all phases of the military economical and industrial situation have been secured and prepared for future use.

A complete collection of maps has been secured and prepared for military use covering the railroads, highways, coal mines, counties, cities, towns, telegraph and telephone lines, steamship terminals, supplies, supply and communication centers.

The co-operation of this Division with the civil agencies and the Intelligence Staff of the Regular Army within the State has eliminated the duplica-

tion of the vast amount of labor, at the same time securing accurate information for all agencies concerned.

The Intelligence Division is an important factor in the military service, being the source of all information upon which troop commanders may act with clear vision, at the same time saving the expenditure of a vast amount of labor and money, thereby reducing the cost of operations, too.

There is now being compiled under the supervision of this section a historical record of all troops who have served the State, including those of the Territory of Washington, together with a record of all engagements, maneuvers, camps and the participation in all wars.

This history, with the record therein contained, will be of great value for future reference. It will be possible to obtain therefrom the personal military record and history and engagements participated in of each individual who has served in any capacity in the military forces of the Territory and State of Washington.

ELMER R. BRADY,
Major, Inf., W. N. G.
(G-2.)

HEADQUARTERS, MILITARY DEPARTMENT—STATE OF WASHINGTON.
OPERATIONS AND TRAINING SECTION.

Camp Lewis, Washington,
November 1, 1922.

Subject: Report of the Operations and Training Officer.

To: The Adjutant General.

This Section is charged with the supervision of all Armory and Field training, the formation of Operation Plans, Direction of Operations, Inspections and reports thereon, Small Arms Practice, and, in general, with those duties which relate to the organization, training and operation of the Military Forces of the State.

The following officers from the Regular Army have been on duty as Instructors during the past two years:

Lt. Col. Wm. T. Patten, as Senior Instructor and Instructor Infantry until April 20, 1922, when he was retired account of physical disability.
Lt. Col. Louis Brechenin, Medical Corps, Seattle, Washington.
Major John H. Hood, C. A. C., Seattle, Washington.
Major Clift Andrus, F. A., Seattle, Washington.
Captain Donald B. Hilton, Infantry, Yakima, Washington.
Captain A. F. Doran, F. A., Walla Walla, Washington.
1st Lieut. Krauth W. Thom, Infantry, Camp Lewis, Washington.
1st Lieut. Hiram W. Tarkington, F. A., Tacoma, Washington.

Lt. Col. Patten was commissioned in the grade of Colonel, Washington National Guard, and very ably commanded the 161st Infantry, in addition to, and in cooperation with, his duties as Senior Instructor. The loss of Colonel Patten to the Washington National Guard is felt throughout the State. His services were invaluable, and the foundation for future training of citizen soldiers laid in this State by Colonel Patten will continue as an excellent example.

Armory and Field Training schedules are prepared by Regular Army officers in their respective branches, such schedules being submitted to these Headquarters in the form of suggestions, and later incorporated in schedules issued to each unit. The work done in the armories is arranged in a progressive manner in order that on entering the field all preliminaries possible have been covered and the troops are prepared for the more advanced phases of training. Schools for officers and non-commissioned officers are conducted in all stations, these schools having been found to be very beneficial. Correspondence schools also have been conducted covering various subjects which have assisted materially in the training of officers and non-commissioned officers.

The thorough manner in which the instruction is carried on in the home stations is reflected in the conduct of the troops in the field, and during the period covered by this report, the results in the field have been most gratifying. Reports made by Inspectors detailed by the War Department have all been very commendatory and indicate that thorough instruction has been offered, accepted and absorbed by the officers and men composing our units.

PRELIMINARY WORK AT STATION FOR FIRING.

Small arms firing is under direct supervision of 1st Lieut. J. H. Souviney, W. N. G., who has had many years' experience in this class of training. Lieut. Souviney has conducted this work in an excellent manner and his work is being reflected in the showing made by rifle teams participating in the National Matches. He also cooperates in every possible way with civilian teams, thereby cementing relations. Small arms courses are fired on local ranges in each station, records of such firing being kept in these Headquarters and indicating earnest efforts on the part of all to excell.

Technique of fire and compilation of fire data for Coast and Field Artillery is taught in the home stations. Instruction in the use of automatic weapons also is provided for in armory drill schedules and the result of application in that direction by the different units was indicated in their work on the ranges during the Summer Encampment, 1921-1922.

ARMORY INSPECTIONS.

Annual inspections are made by officers of the Regular Army detailed by the War Department. Such inspections cover facilities for training, personnel, personal and organization equipment, administration, morale, and progress. Reports of these inspections are forwarded for my information, and during the period covered by this report have been very good indeed. The result of inspections made at the beginning of the current year were especially

gratifying. A similar inspection is made covering the conduct of the troops in the field and these reports have been exceptionally creditable during the past two years.

FIELD TRAINING.

(Camps of Instruction, 1921.)

Wm. T. Patten, Colonel 161st Infantry, Commanding.

Camp Wm. R. McKay, Murray, Washington, July 2-16, 1921.
161st Infantry.
Troop "B," Cavalry.
147th Ambulance Co.

Harry G. Winsor, Colonel 146 Field Artillery, Commanding.
Camp Walter C. Lee, Murray, Washington, July 16-30, 1921.
146th Field Artillery.

Camp Lewis, Washington, June 12-30, 1921.
Co. "L," Tanks (Moved Overland from Centralia).

Fort Worden, Washington, July 16-30, 1921.
1st and 2nd Companies C. A. C.
Corps Artillery (155's).

With the exception of the Tank Company, all units were moved by rail and very good service was furnished. The troops entered camp in excellent condition and on good schedule.

Schedules covering the period of field training were prepared by regularly detailed instructors in each branch. These schedules were a continuation of the work conducted in station prior to entry at camp. In addition to regularly detailed instructors excellent assistance was rendered by additional officers and non-commissioned officers from the forces at Camp Lewis. Attention is invited to the fact that not more than one regiment was in camp at one time during the 1921 encampment.

OLYMPIA PENINSULA FIRE PROTECTION

Under date of April 21, 1921, The Commander-in-Chief directed that a detail of one officer and fifteen enlisted men of the National Guard be furnished on May 1, for patrol duty to guard against the outbreak of fire in the storm swept area on the Olympia Peninsula.

Immediately upon receipt of this order a reconnaissance was made of this area for the purpose of investigating conditions and securing requisite data as to what would be required in order to render efficient service. After a conference with Mr. O. F. Erickson, Deputy Supervisor, Olympia National Forest, it was decided that the following duties be delegated to this detachment:

To locate headquarters at Fairholm, Wash.

To check in all persons who enter the restricted area, issue permits, distribute special regulations and administer the office at Fairholm.

To check out all persons leaving the restricted area.

To operate the forest service telephone exchange at Fairholm.

Immediately after the location of the camp had been decided upon steps were taken for the construction of necessary accommodations for this detachment which were completed prior to their arrival at Fairholm.

This detachment, consisting of two 1st Lieutenants, four sergeants, one corporal, two privates 1st Class and nine privates, were assembled at Seattle and departed for Fairholm on April 30, 1921, arriving at 11:30 a. m., May 1, 1921.

First Lieutenant Charles E. Lohnes, 161st Infantry, Spokane, was designated as Officer in Charge of this detachment. It was decided that for the best interest of the service to also detail a medical officer for duty with this detachment and 1st Lieut. Victor S. Smith, M. R. C., was so detailed.

This camp was officially designated as "Camp Frank H. Renick" in honor of Honorable Frank H. Renick, who was a member of the State Senate Military Committee, and who died on May 6, 1921.

The daily routine of this camp was covered by daily reports issued by the Commanding Officer, a copy of which was forwarded your office.

Under date of September 12, 1921, the Commander-in-Chief directed that this detachment be relieved from further duty, which was accomplished on September 17, 1921.

The registration in and out of the area ceased on September 15, 1921, and during the period May 1 to September 15, 1921, a total of 5,813 people had been registered. This number, however, does not include children under eighteen years of age.

It is believed that this detachment fully accomplished the mission assigned to it and the officers and men are to be commended for the efficient manner in which they performed their duty.

(1922)

Camp Irving R. Connelly, Murray Washington, July 9-23, 1922.

Staff Corps and Departments.

161st Infantry.

146th Field Artillery.

58th Machine Gun Squadron (Troop "B," Tacoma).

147th Ambulance Company.

41st Tank Company.

Camp Irving R. Connelly was so designated in honor of Private Irving R. Connelly, formerly a member of Machine Gun Company, 161st Infantry, who was killed in action in France. The Camp was commanded by Colonel Harry G. Winsor, 146th Field Artillery.

A very marked improvement was made in the general conduct of the troops in this camp over the previous year and benefits derived were far-reaching. Supply, Transportation and Training were all handled in a much more satisfactory manner in view of concentration with the Brigade organization. Joint maneuvers were participated in, and it would be hard at this time to fully estimate the additional benefits derived as a result of this joint camp.

The review of all troops by the Commander-in-Chief, with the exception of the C. A. C. units, was attended by many thousands of citizens of the Northwest, and it was one of the most inspiring demonstrations ever made on this Reservation.

In addition to assistance given us by Camp Lewis in the way of instructors, our troops were given advantage of a demonstration "Battalion in Attack" by the 7th Infantry of the Regular Army. This demonstration was quite complete and in addition to Infantry, the attack was supported by Tanks, Artillery and Air Service. Also, a demonstration of gases was given. These demonstrations were very spectacular and of special interest to the newer officers and men of our State forces.

FORT WORDEN, WASHINGTON.

489th, 490th and 491st Companies, Coast Artillery, were at Fort Worden, Washington, July 9th to 23rd.

Coast Artillery units were ably assisted by officers and men of the permanent forces at this station and very great benefit was derived. Firing was done during this encampment with all arms, large caliber practice being the most accurate work which has ever been accomplished by units of this character in the State of Washington.

CAMP LEWIS, WASHINGTON.

Battery "A," 196th F. A., (155 mm.), established a field camp on the Camp Lewis Reservation July 9th to 23rd, 1922.

Since the nature of the weapon with which this unit is armed force it to fire at extremely long ranges (10,000 to 14,000 yards), any slight error in fire-control would have been very noticeable. Throughout the encampment the work of this unit was of such accuracy as to merit favorable comment from Inspectors, and clearly reflected the class of training which it has undergone, and the application of its members in mastering the subjects of instruction.

SERVICE SCHOOLS.

Under the provision of the War Department certain officers and enlisted men are detailed to Regular Army schools. During the year 1921, this was taken advantage of to the extent of five officers to the Field Artillery School, Fort Sill, and two to the Infantry School, Fort Benning, Georgia.

It would be difficult to estimate the exact benefit derived by the National Guard from this source; suffice it is to say, the benefits are unlimited and full advantage is being taken again this year. The officers detailed last year led their classes in various subjects and conducted themselves in such a manner as to incite commendatory remarks from the Commanders of the schools.

RIFLE TEAMS.

The Washington National Guard Rifle Team, competing in the National Matches, 1921, made an excellent showing by finishing in fifteenth place (86.5%) out of a field of 73 entries. This year Washington's team surpassed all previous

State performances by shooting a team average of 90.9%, thereby enabling them to finish in 12th place among 49 teams entered.

Interest in the National Match Team, and competition for a place thereon, is very keen throughout the State, and the aid derived from this yearly event in fostering better marksmanship among our forces is an important factor.

A. F. LOGAN,
Major, W. N. G.
(G-3)

HEADQUARTERS, MILITARY DEPARTMENT—STATE OF WASHINGTON.

SUPPLY, TRANSPORTATION AND FINANCE SECTION.

Camp Lewis, Washington,
November 1, 1922.

Subject: Report of the Supply, Transportation and Finance Officer.

To: The Adjutant General.

The G-4 (Supply) Section of the Staff is charged in general with supervision over all matters pertaining to the supply, property, transportation and pay of the National Guard, the maintenance of armories and the allocation and expenditure of military funds.

All military equipment loaned by the Federal Government for the use of the National Guard is consigned to an officer of the Guard designated by the Secretary of War as United States Property and Disbursing Officer. The U. S. P. & D. O. is accountable under his bond to the United States for the value of this property. He issues to each organization of the Guard the full equipment required for training purposes, the organization commander becoming responsible under his bond for the value of the property so issued.

The quarters of each organization include a locker room containing individual lockers for each member of the organization in which each soldier is required to keep the personal equipment issued for his use and a supply room in which is stored full field equipment for the entire organization. To fully protect the interests of the State the Property Branch of G-4 makes regular inspections to insure that all regulations relative to the care of property are being observed and by means of a system of pay stoppage assists organization commanders in collecting the value of any lost property and in securing relief of accountability therefor from the War Department.

The work of the Property Branch has been of untold value during the past year and has resulted in the ultimate saving of thousands of dollars to the State. Many officers and enlisted men who had served in the A. E. F., where, under battle conditions, property accountability ceased to exist, and where of

necessity small effort was made to prevent loss, had come to entertain no great degree of responsibility for the property issued to them and this naturally was reflected in ever-increasing losses of equipment issued to the individual soldier. To restore this lowered sense of responsibility a rigid system of stoppage against armory drill pay for missing property was inaugurated which has resulted in either the return of much of the property in question or of payment therefor.

All equipment not actually required for home station training is stored at the State Arsenal at American Lake under the direct control of the U. S. P. & D. O. Approximately a million and a half dollars represents the value of the property stored at the arsenal which is well protected in concrete warehouses and gun-sheds. The arsenal is located upon the State Military Reservation used each summer for the regular camp of instruction, thus enabling the issue and return at the smallest possible expense of the necessary equipment to be used at camp.

The State Military Reservation, comprising two hundred and thirty-five acres, is situated on the shore of American Lake, with the Pacific Highway and Northern Pacific Railroad forming the eastern boundary. The reservation is well wooded, providing excellent shade for personnel and animals. The swimming and boating enjoyed on the lake have always been among the pleasant features of the instruction camps. The Camp Lewis maneuver area immediately adjoins the reservation, giving a training area of seventy thousand acres in extent, including one of the best artillery ranges in the United States. This large area enables the training at the same time without interference of many organizations and allows the use of live ammunition in many of the demonstrations. The Army Post of Camp Lewis is three miles from the State Reservation and from this Post are drawn animals and supplies required for the Instruction Camps.

The State Reservation has been used by State Troops since 1903, and semi-permanent mess halls and utilities have been gradually constructed for the camp of a regiment of infantry and two separate units. During the Spring of 1922 an additional camp site was cleared for a regiment of field artillery and the necessary mess halls and utilities constructed, giving ample accommodations at the present time for the entire National Guard of the State with the exception of the three units of Washington Coast Artillery, which have been permanently assigned to batteries of the Coast Defenses of Puget Sound.

During the Camps of Instruction at American Lake for 1921 and 1922 the officer in charge of G-4 has been detailed as Camp Quartermaster and as such has directed the supply and transport of the National Guard during the Camp. In this connection a Motor Transport Detachment of the State Staff Corps has been formed at Olympia, under command of G-4, and operated during the 1922 Camp as a unit handling the supply and troop movement incident to the Camp in a most satisfactory manner.

The organizations of the National Guard are now stationed in eighteen communities throughout the State and are quartered in eight State-owned and ten rented armories, as shown herewith:

Station	Kind	Completed or Leased	Capacity Organizations	Organizations
Bellingham	State		2	Co. "E," 161st Inf.
Everett	State	1921	5	3rd Bn. Hq. Co., Co's "L" and "M," 161st Inf.
Seattle	State		9	Hq. Co. 161st Inf., Btrys. "A," "B," "C" and "D" and San. Det. 146th F. A.
Tacoma	State		5	Trp. "B," 58th M. G. Sqdrn., Hq. and Serv. Btrys. and Btrys. "E" and "F," 146th F. A.
Aberdeen	State	1922	3	489th Co. C. A. C.
Yakima	State		3	2nd Bn. Hq. Co., Co's "F" and "G," 161st Inf.
Walla Walla	State	1921	2	Btry. "A," 196th F. A.
Spokane	State	1922	10	Hq. 161st Inf., 1st Bn. Hq. Co., Co's "A," "B," "C," "D," and San. Det. 161st Infantry.
Mt. Vernon	Leased	1921	1	147th Amb. Co.
Snohomish	Leased	1921	1	490th Co. C. A. C.
Kent	Leased	1922	1	2nd Bn. Cm. Tr. 146th F. A.
Auburn	Leased	1921	1	1st Bn. Cm. Tr. 146th F. A.
Olympia	Leased	1922	1	491st Co. C. A. C.
Centralia	Leased	1921	1	41st Tank Co.
Ellensburg	Leased	1920	1	Co. "H," 161st Inf.
Prosser	Leased	1922	1	Co. "I," 161st Inf.
Pullman	Leased	1921	1	Co. "K," 161st Inf.
Wenatchee	Leased	1921	1	How. Co. 161st Inf.

Four of the State Armories have been completed or enlarged during the present biennium, these being the Everett, Walla Walla and Aberdeen armories, the appropriations for which were provided by the State Legislature in 1919, and the Spokane Armory, to which an extension has been recently added from an appropriation provided by the last Legislature, this marking the completion of all buildings on the present program.

It is the policy of this Department to recommend no further construction of State armories, as the completion of this program provides a State Armory for each community in which it is contemplated that two or more organizations will be stationed. The needs of one-company stations can be well served by leasing quarters, requiring no permanent investment.

Practically all of the rented armories have been leased during the biennium as during this period, particularly 1921, the National Guard expanded from one regiment of Infantry to the present force. The leased armories are thoroughly satisfactory buildings and meet the requirements of the organizations which are housed therein.

The training requirements of the artillery stationed at Seattle and Tacoma will necessitate providing suitable riding-ring and stable facilities, and every effort should be made to secure legislative appropriations for this purpose.

The Finance Branch of G-4 authorizes all expenditures from the Military Fund and audits all bills for services or material furnished. A budget system is used, based on past performance, with definite allocations for various military purposes. This control is extremely necessary in view of the fact

that the organizations are scattered in eighteen stations throughout the State and enables the Adjutant General to expend the monies provided by the Legislature to the best interests of the State.

M. D. MILLS,

Major, Q. M. C., W. N. G
(G-4).

STATE OF WASHINGTON—MILITARY DEPARTMENT
OFFICE U. S. PROPERTY AND DISBURSING OFFICER

R. R. No. 1, Box 143, So. Tacoma, Wash.
Murray Arsenal, October 31, 1922.

Subject: Report of the U. S. Property and Disbursing Officer for the period November 1, 1920, to October 31, 1922.

To: The Adjutant General, State of Washington, Camp Lewis, American Lake, Wash.

1. In compliance with your verbal instructions, the following report showing Federal aid received by the National Guard of Washington, during the period November 1, 1920, to October 31, 1922, and recommendations for additional construction at Murray Arsenal, is submitted:

Federal Equipment

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The property issued by the Federal Government consisted of clothing, tentage, field equipment, camp equipment, ordnance and artillery material, tractors, tank, motor vehicles, ammunition, signal, medical and engineer supplies; in fact practically every item called for under equipment tables pertaining to the different organizations maintained by this State.

The majority of the equipment furnished was of the latest type or model available at the time of issue, and for the most part was new, the exceptions being confined to motor vehicles, 75 mm. guns, tanks and tractors.

Finance.

From November 1, 1920, to October 25, 1922, \$198,685.34 of Federal funds were disbursed by the United States Property and Disbursing Officer for the following purposes:

Pay of troops;
Expenses Selected Officers and enlisted men attending Service Schools;
Pay of Caretakers for animals and material;

Lease of rifle ranges;
Construction and maintenance of rifle ranges;
Expenses of transportation of troops to rifle ranges;
Expenses of officers and enlisted men of the Regular Army on duty as
Instructors;
Expenses of rifle teams competing in National Matches;
Expenses, Camps of Instruction.

Recommendations.

It is recommended that the roof of the gun shed at Murray Arsenal be extended so as to cover the center passage way, and that present dirt floor be replaced with a concrete floor. It is further recommended that an additional storage shed be constructed at Murray Arsenal

(a) The roofing of passage way and cement floor to gun shed is required for the proper protection of the 75 mm. guns and artillery vehicles stored therein. The present construction accords partial protection from rain, but the winter fog drifts in through the center passage way and makes it extremely difficult to prevent rust and corrosion of the delicate portions of this equipment. The dirt floor has also been a source of considerable trouble due to the dust in the summer, which prevents any cleaning or repair work being done there. This equipment is of such character as to require a great deal of care in order to prevent its deteriorating. Because of this and the fact that the equipment runs into a considerable money value, there is employed at the Arsenal under Federal pay, a mechanic whose sole duties are the care and preservation of the equipment.

(b) This State has been fortunate in securing during the past two years a considerable quantity of motor equipment, due to the fact that the Regular Army had accumulated a surplus as a result of the reduction of its strength subsequent to the World's War. It was imperative that delivery of this equipment be taken when offered to the State, as otherwise it would have been sold and could not have been secured at a later date. The State, therefore, has acquired equipment without adequate storage facilities. My recommendation for additional storage shed at Murray Arsenal is for the purpose of providing suitable protection for this property.

Conclusion.

Your attention is invited to the fact that the value of Federal property issued to the State and the financial aid shown by this report, does not cover the cost of shipping the equipment to the State, the cost of transporting officers and enlisted men to and from Encampments, to and from Service Schools, or National Matches. The undersigned would roughly estimate that this expenditure amounted to approximately \$100,000.00 during the period covered by this report.

A. W. McMORRIS,
U. S. Property and Disbursing Officer.

APPENDIX A.

STATE OF WASHINGTON—MILITARY DEPARTMENT.

OFFICE OF THE ADJUTANT GENERAL.

Camp Lewis, February 17, 1922.

Office Memorandum—No. 2.

The following plan governing the organization and functions of the Adjutant General's office, State Administrative Staff, and administrative services of the Military Department of the State of Washington, is announced, effective from date. All previous orders and memorandums in conflict therewith are rescinded.

THE ADJUTANT GENERAL.

EX-OFFICIO, CHIEF CHIEF OF STAFF

The Adjutant General is the immediate advisor of the Governor of Washington upon all matters relating to the Military Department of the State, and is responsible for carrying out the requirements of the Federal and State law and regulations governing the Military Department of the State of Washington, the execution of the orders of the Governor, and for the formulation of all plans, procedures and systems requisite to the proper organization, development and military efficiency of the National Guard of Washington.

As the agent, and in the name of the Governor of Washington, he issues such orders as will insure harmonious execution by all branches and agencies of the State Military Department of the plans of the Federal and State governments which relate to the National Guard. He coordinates the organization, administrative functions and activities of all branches of the Military Department to the end that the adopted National Guard programs may be carried out smoothly and efficiently.

ASSISTANT TO THE ADJUTANT GENERAL.

1. The Assistant to The Adjutant General assists the Adjutant General in all matters pertaining to the administrative control of the Military Department of Washington, and all branches of the National Guard of Washington, and acts as the administrative head of the Military Department of Washington in the absence of The Adjutant General.

2. The Assistant to The Adjutant General prepares such plans for the administrative procedure of all branches of the Military Department of Washington as are necessary to secure proper coordination.

3. Transmits all papers and correspondence received in the office of The Adjutant General to the proper division of the State Staff Corps, or to other officers or Headquarters of the National Guard of Washington for necessary action.

4. Is responsible to The Adjutant General for prompt action on all papers referred to the State Staff Corps or to other officers or to Headquarters of the National Guard of Washington, if necessary, maintaining a call list and follow-up system for them.

5. Attends to the preparation, publication and dissemination of general and special orders emanating from The Adjutant General's office, and the mailing of all official papers and correspondence.

6. Attends to matters pertaining to leaves and furloughs.

7. Attends to matters pertaining to administrative inspection and verification of "Armory Drill Pay Rolls" and "Records of Attendance at Drills," prior to certification by U. S. Army Instructors.

THE STATE ADMINISTRATIVE STAFF.

The State Administrative Staff is charged by the Chief of Staff with the preparation and execution of the military plans for recruiting, mobilizing, organizing, supplying, equipping, training and otherwise directing the State military forces for use in case of riot, lawlessness, domestic disturbances or public disaster, and in the National Defense.

It will perform such other military duties as may be from time to time prescribed by the Chief of Staff.

PERSONNEL DIVISION.

(G-1)

The Personnel Division is charged in general with those duties of the State Administrative Staff which relate to the personnel of the National Guard as individuals.

The Staff Personnel Officer (G-1), in addition to such other duties as may be assigned to him by the Chief of Staff, is charged with

PERSONNEL.

1. The procurement, classification, assignment, promotion, transfer, retirement and discharge of all personnel of the National Guard of Washington, including the Reserve Corps.

2. The administration of military justice pertaining to the individual summary courts and courts-martial

3. Awards and decorations

CIVILIAN.

1. Such supervision of civilian personnel as may be directed by the Chief of Staff.

ADMINISTRATION.

1. Army and uniform regulations and dissemination of such general regulations as especially concern individuals.
2. Supervision of the formation of new units and Federal recognition of units that have been formed and accepted by the State, including administrative inspections preliminary to acceptance and recognition.
3. Order of battle (Station List).

PLANNING.

1. Plans in accordance with the War Department policies for handling enemy aliens and civilian population in case of a major emergency.
2. Statistics on camping and quartering capacities of various areas, with maps showing designated use in case of war or other emergency.

MISCELLANEOUS.

1. Graves Registration.
2. Red Cross, Y. M. C. A., K. of C., and similar agencies.
3. American Legion and similar organizations.
4. Relations with the Press.
5. Histories and Historical Papers.

MORALE.

1. All questions of morale of officers and men.
2. Camp activities, recreational.
3. Post Exchanges.
4. Motion Pictures.
5. Chaplains' reports.
6. Music.
7. Armory athletics.
8. Clubs and Officers' Mess.

MILITARY INTELLIGENCE DIVISION.

(G-2.)

The Military Intelligence Division is charged in general with those duties of the State Administrative Staff which relate to the collection, evaluation and dissemination of military information.

The Staff Intelligence Officer (G-2) in addition to such other duties as may be assigned him by the Chief of Staff, is charged with:

MILITARY INFORMATION.

1. Political and Economic:
 - (a) Collection, evaluation and dissemination of data on radical elements.
 - (b) Collection, evaluation and dissemination of data on alien groups.
 - (c) Special conditions affecting various industries within the State.
2. Espionage:
 - (a) Intelligence personnel and civilian agents.
 - (b) Liaison with Intelligence Division, United States Army.
 - (c) Liaison with Department of Justice, Immigration and Customs Officials.
3. Training of Intelligence personnel of all units.
4. Codes and ciphers.

TOPOGRAPHICAL DATA AND MAP SUPPLY.

1. Maps:
 - (a) Procurement of maps of State and such part of Corps Area as are essential.
 - (b) Custody of State Staff Corps map and photograph collection.
 - (c) Preparation of Special Intelligence maps.
 - (d) Map reproduction.
2. Security Information:
 - (a) Cities and towns—
 1. Location and means of security of public buildings, public utilities, industries, and means of supply.
 2. Security of armories and data on quartering and subsistence of troops in event of disorder or public disaster.
 - (b) Railroads and Interurbans—
 1. Security of yards, structures, tunnels, power plants, etc.
 - (c) Roads and Highways—
 1. Security of structures, etc.
 2. Data on surface, structures, etc., necessary operations.
 3. Data on ownership and kind of motor cars, trucks, busses, etc., within the State.

MILITARY LAW.

1. Martial Law and the administration of military justice in general.

MISCELLANEOUS.

1. Federal, State and Civil Officials.
2. Censorship.
3. Control of visitors.
4. Intelligence Propaganda.
5. Legislation.

OPERATIONS AND TRAINING DIVISION.**(G-3.)**

The Operations and Training Division is charged in general with, those duties which relate to the organization, training and operation, and with the formation of plans for the mobilization of the State Military forces for use in the theatre of operations in event of riot, disaster, or in the National Defense, either separately or in conjunction with Federal Military forces.

The Staff Operations and Training Officer (G-3), in addition to such other duties as may be assigned him by the Chief of Staff, is charged with:

TRAINING.

1. Home Station Training (in coordination with the Instructors):
 - (a) Training Policies.
 - (b) Training schedules and program of instruction.
 - (c) Schools and correspondence courses, including selection and attendance at Army Schools.
 - (d) Distribution of all Training Documents.
 - (e) Supervision of target practice.
 - (f) Target Range and Competitions.
 - (g) Liaison with Training Agencies.
 - (h) Tactical inspections and reports.
 - (i) Military athletics.
2. Field Training (in cooperation with Instructors):
 - (a) Camps: arrangements, operation, reports.
 - (b) Training programs and schedules.
 - (c) Tactical Inspections.

OPERATION PLANS.

1. Defense projects and plans:
 - (a) Estimate of forces required under the various possible conditions necessitating the use of the National Guard in the maintenance of law and order or in the National Defense.
 - (b) Initial strategical deployment of State forces used in the maintenance of law and order.
 - (c) Operation plans for public safety and for the security of public buildings, public utilities, industries, and the means of supply of the civilian population in the event of riot or disaster.

OPERATIONS.

1. Direction of Operations:
 - (a) Preparation of Field Orders.
 - (b) Troop movements, concentrations and demobilizations.
 - (c) Preparation of special situation maps.
 - (d) Operation Reports.
 - (e) Operation Codes.
 - (f) Operation Diary.

2. Maneuvers, terrain exercises and Staff rides.
3. Federal Inspections.
4. Military Police.
5. Traffic Control.

MISCELLANEOUS.

1. Tactical organization of units as to arm of service, location, equipment.
2. Consultation with G-4 on type of equipment.
3. Liaison with Army and Navy.

SUPPLY DIVISION.

(G-4.)

The Supply Division is charged, in general, with those duties of the State Administrative Staff which relate to supply, transportation and construction of and for the National Guard. It is specifically charged with the duty of preparing basic supply plans in such detail as is essential to enable the several supply branches of the National Guard to function correctly and rapidly in the accomplishment of their several missions, and to adjust such basic plans to meet changing military needs, limitations of appropriations or procurement possibilities.

The Staff Supply, Transportation and Finance Officer (G-4), in addition to such other duties as may be assigned him by the Chief of Staff, is charged with the preparation of plans, formulation of policies and projects and the supervision of activities concerning:

1. Distribution, storage and issue of supplies.
2. Procurement, operation and maintenance of means of transportation, including animal-drawn, motor, water and rail.
3. Traffic control. (The police of roads and routes to be ordered by G-3 on plans formulated by G-4.)
4. Tables of equipment, the quantities and types of military supplies required for the use of the National Guard and essential to the Military program and time and priorities of delivery pertaining thereto (to be determined in agreement with G-3).
5. Leasing of Military Department facilities and issues of revocable licenses.
6. Hospitalization and evacuation of men and animals, including such agencies or parts of agencies as may be wholly devoted to hospital or medical relief work.
7. Distribution and movement of supply, technical and labor troops not employed as combat units. (Movement orders by G-3 on request.)
8. Property responsibility and accountability.

9. The preparation of estimates for funds for Military purposes and priorities pertaining thereto, and, when necessary, with the re-statement of such priorities to govern the expenditure of all funds appropriated.
10. The procurement of real estate in connection with the training, shelter and housing of troops, and with the storage, distribution and issue of supplies.
11. The procurement, construction, repair, maintenance and distribution of buildings and all utilities connected therewith.
12. The location and construction of roads, trails, railways, and light railways, power, water and light plants.
13. Pay of personnel and general disbursements.
14. Preparation of Administrative Orders (G-4) to accompany Field Orders issued by G-3 for troop movements and concentrations.

ADMINISTRATIVE SERVICES.

STATE QUARTERMASTER.

The State Quartermaster, in addition to such other duties as may be assigned him by the Chief of Staff in conformity with policies and plans formulated and under the supervision of the Staff Division indicated, is charged with:

1. All matters connected with the procurement, storage, distribution and issue of Quartermaster, Engineer, Signal, Chemical Warfare Service, Medical and Air Service, material, equipment, and supplies; the supply and replacement of ammunition and pyrotechnics, and supply, replacement and repair of ordnance material (G-4):
 - (a) Federal equipment, material and supplies through the United States Property and Disbursing Officer.
 - (b) State equipment, material and supplies by direct purchase.
2. Transportation of personnel, material and supplies (G-4).
3. Property responsibility and accountability (G-4):
 - (a) Property loan records covering equipment issued by troops (Federal).
 - (b) Property loan records covering equipment in State Arsenal (Federal).
 - (c) Property records (State).
4. Laundries, baths and disinfection of clothing (G-4).
5. Salvage Service (G-4).
6. Maintenance and operation of motor transportation (G-4).

STATE FINANCE OFFICER.

The State Finance Officer, in addition to such other duties as may be assigned to him by the Chief of Staff in conformity with policies and plans formulated by and under the supervision of the Staff Division indicated, is charged with:

1. Pay of personnel and general disbursements (G-4).
2. Audit of public funds and property (G-4).

NOTE: The duties assigned to the State Quartermaster and State Finance Officer, until otherwise ordered, will be performed by assistants in the offices of the Staff Supply, Transportation and Finance Officer, who will be responsible for the proper performance of their duties.

STATE SURGEON.

The State Surgeon, in addition to such other duties as may be assigned him by the Chief of Staff in conformity with policies and plans formulated by and under the supervision of the Staff Division indicated, is charged with:

1. Commands the State Medical troops.
 2. Hospitals (G-4).
 3. Sanitary inspection (G-1).
 4. Health of command (G-1).
 5. Collection, evacuation and care of sick and wounded (G-4).
 6. Veterinary Service (G-4).
 7. Medical and Veterinary supplies (G-4).
 8. Training of Medical Corps personnel (G-3).
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UNITED STATES PROPERTY AND DISBURSING OFFICER.

The United States Property and Disbursing Officer is charged with those duties which are prescribed by Federal Laws and Regulations.

MAURICE THOMPSON,
The Adjutant General.

APPENDIX B.

FINANCIAL STATEMENTS.

APPROPRIATION FOR MAINTENANCE OF NATIONAL GUARD DURING THE BIENNIAL PERIOD APRIL 1st, 1921, TO MARCH 31st, 1923.

SALARIES AND WAGES

Total salaries and wages	\$119,790 00
Supplies, material and service	\$429,135 00
Reimbursement expenses Olympia peninsula detail	6,131 08
Total supplies, material and service	\$435,266 08
Capital outlays	151,000 00
Relief appropriations	2,800 87

RE-APPROPRIATIONS FOR ARMORY CONSTRUCTIONS

Walla Walla Armory	\$63,057 41
Aberdeen Armory	99,949 93
Everett Armory	25,996 08
Total of appropriations	\$897,860 37

EXPENDED TO SEPTEMBER 30th, 1922

SALARIES AND WAGES MILITARY DEPARTMENT

Appropriation	\$119,790 00
Expended to September 30, 1922	84,560 15
Balance September 30, 1922	\$35,229 85

CAPITAL OUTLAYS

Appropriation	\$151,000 00
Expended to September 30, 1922	120,659 72
Balance September 30, 1922	\$30,340 28

RELIEF APPROPRIATIONS

Appropriation	\$2,800 87
Expended to September 30, 1922	2,800 87

All expended.

RE-APPROPRIATIONS FOR ARMORY CONSTRUCTIONS

Walla Walla Armory appropriation	\$63,057 41
Expended to September 30, 1922	62,947 74
Balance September 30, 1922	109 67
Aberdeen Armory appropriation	\$99,949 93
Expended to September 30, 1922	78,286 03
Balance September 30, 1922	\$21,663 90
Everett Armory appropriation	\$35,996 08
Expended to September 30, 1922	25,990 25
Balance September 30, 1922	\$5 83

SUPPLIES, MATERIAL AND SERVICE

Appropriation\$435,266 08

EXPENDED TO SEPTEMBER 30, 1922.

Uniform allowance	\$24,350 00
Quarterly allowance	9,726 61
Retained pay	9,555 63
Promotion of rifle practice	7,731 72
Revolving fund	2,000 00
Printing	2,735 66
Transportation and traveling expenses of the Adjutant General's Department	4,830 25
Expenses National Guard officers on special duty.....	1,974 00
Examination of enlisted men and recruits	1,825 79
Expenses U. S. officer, inspector instructors	774 58
Expenses U. S. non-commissioned officers, instructors.....	111 49
Freight, drayage and express	2,571 59
Subsistence of troops	226 26
Transportation of troops	1,190 41
Expenses Recruiting	1,344 07
Athletics of Washington National Guard	83 98
Company clerks, monthly allowance	11,875 82
Medical supplies	198 33
Medical attendance of members W. N. G. while on duty	534 60
Examining records of the A. G. O. by the Department of Efficiency	1,417 77
Office supplies, furnished to all organizations	3,136 09
Cleaning enlisted men's uniforms	120 40
Pay and expenses camps of instructions and of officers and troops on special duty	135,145 15
Office expenses of the Adjutant General's Department	4,528 75
State property	4,878 23
Automobiles, State, repairs to, gas, oil and accessories	4,634 19
Motor equipment at the state arsenal, gas, oil and accessories...	2,130 12
Gas, oil and repairs on tank trucks of 41st Tank Co., W. N. G.,	400 68
Repairs, gas and oil on ambulances as used by the 147th Am- bulance Company, W. N. G.	236 51
Bonded officers, Washington National Guard	529 84
Bonded miscellaneous	20 00
Licenses, state and city	67 75
Miscellaneous	1,323 01
Expended in the storm zone of the Olympic peninsula	12,262 16
Veterinary and stable supplies	29 43
	<hr/> \$254,501 77

MAINTENANCE OF STATE ARMORIES

SEATTLE ARMORY

Fuel	\$2,880 82
Light	2,292 26
Water	323 81
Incidentals	668 15
Telephone and telegraph	352 83
Repairs to building	1,768 00
Grounds and roadways	193 20

\$8,429 07

SPOKANE ARMORY

Fuel	\$1,376 27
Light	773 47
Water	98 00
Incidentals	203 76
Telephone and telegraph	162 29
Furniture and fixtures	461 30
Repairs to building	2,087 02

\$5,162 11

TACOMA ARMORY

Fuel	\$1,335 41
Light	1,492 67
Water	507 95
Incidentals	482 85
Telephone and telegraph	247 70
Furniture and fixtures	13 50
Repairs to building	1,786 24

\$5,866 32

ABERDEEN ARMORY—From June 1st, 1922

Fuel	\$11 25
Light	177 32
Water	5 75
Incidentals	30 88
Furniture and fixtures	50 50

\$275 71

BELLINGHAM ARMORY

Fuel	\$605 88
Light	676 54
Water	62 05
Incidentals	45 66
Repairs to building	357 95

\$1,748 08

EVERETT ARMORY

Fuel	\$1,298 85
Light	1,121 58
Water	70 70
Incidentals	479 01
Telephone and telegraph	103 10
Furniture and fixtures	265 12
Repairs to building	288 78
Grounds and roadways	125 00

\$3,752 14

WALLA WALLA ARMORY—From October 1, 1921

Fuel	\$872 00
Light	396 08
Water	22 50
Incidentals	133 08
Rental of gun shed and machine shop	1,800 00
Repairs to building	75 00
Grounds and roadways	7 50

\$3,306 16

YAKIMA ARMORY

Fuel	\$680 55	
Light	1,126 15	
Water	50 55	
Incidentals	62 27	
Repairs to building	375 65	
Grounds and roadways	14 50	
Telephone and telegraph	165 11	
		<u>\$2,474 73</u>

MAINTENANCE OF RENTED ARMORIES**ABERDEEN ARMORY—To May 31, 1922**

Rent	\$2,100 00	
		<u>\$2,100 00</u>

ARLINGTON ARMORY—From June 1, 1921

Rent	\$2,400 00	
Incidentals	6 00	
Repairs to building	68 00	
		<u>\$2,474 00</u>

AUBURN ARMORY

Rent	\$3,150 00	
Fuel	180 20	
Light	88 90	
Water	10 45	
Incidentals	40 20	
Furniture and fixtures	3 35	
Repairs to building	377 10	
		<u>\$3,850 20</u>

CENTRALIA ARMORY

Rent	\$6,382 50	
Fuel	515 16	
Light	318 10	
Water	45 10	
Incidentals	22 60	
Telephone and telegraph	63 83	
Loading equipment	42 00	
Repairs to building	112 10	
		<u>\$7,501 39</u>

ELLENSBURG ARMORY

Rent	\$1,350 00	
Fuel	202 68	
Light	831 72	
Water	72 00	
Incidentals	2 50	
Repairs to building	86 68	
		<u>\$2,545 58</u>

KENT ARMORY—From May 1, 1921

Rent	\$2,120 00	
Fuel	164 98	
Light	144 44	
Water	20 35	
Incidentals	27 05	
Telephone and telegraph	30 67	
Furniture and fixtures	62 50	
Repairs to building	190 74	
		<u>\$2,760 73</u>

MOUNT VERNON ARMORY—From April 16, 1921

Rent	\$3,837 40	
Fuel	103 05	
Light	198 40	
Water	88 90	
Incidentals	16 50	
Repairs to Buildings	25 90	
		\$4,270 15

OLYMPIA ARMORY—From January 1, 1922

Rent	\$1,880 00	
Incidentals	10 00	
Repairs to building	434 24	
		\$2,324 24

PROSSER ARMORY

Rent	\$3,045 00	
Fuel	33 70	
Light	64 10	
Water	1 50	
Incidentals	51 50	
Furniture and fixtures	92 80	
Repairs to building	98 10	
		\$3,386 70

PULLMAN ARMORY

Rent	\$1,950 00	
Fuel	164 05	
Light	288 36	
Water	23 30	
Incidentals	138 44	
Furniture and fixtures	100 00	
Repairs to building	179 65	
Grounds and roadways	10 00	
		\$2,853 80

SNOHOMISH ARMORY

Rent	\$1,521 66	
Fuel	184 07	
Light	185 18	
Water	68 00	
Incidentals	7 86	
Telephone and telegraph	6 20	
Furniture and fixtures	4 00	
		\$1,976 97

WALLA WALLA ARMORY

Rent	\$600 00	
Rent gun shed and machine shop	600 00	
Light	55 95	
		\$1,255 95

WENATCHEE ARMORY

Rent	\$1,775 00	
Fuel	354 73	
Light	212 75	
Incidentals	7 82	
Repairs to building	994 15	
		\$3,344 45

STATE ARSENAL AND GROUNDS

Fuel	\$519 24	
Light	587 69	
Water	86 81	
Incidentals	544 04	
Telephone and telegraph	564 91	
Machine shop supplies	20 50	
Repairs to buildings	6,112 71	
Grounds and roadways	3,401 87	
		\$11,837 77

HEADQUARTERS BUILDING—From February 1, 1922

Rental	\$400 00	
Water	21 00	
Current	72 55	
Steam	175 00	
Garbage	14 00	
Telephone connection	35 00	
Miscellaneous supplies	15 08	
Furniture and fixtures	51 15	
Remodeling building	1,472 06	
		<u>\$2,256 29</u>
Total maintenance of Armories and Arsenal	\$85,752 59	
Less amount turned in to State Treasurer account of sub- rentals of Armories	2,070 00	
		<u>\$83,682 59</u>

RECAPITULATION OF SUPPLIES, MATERIAL AND SERVICE

Total maintenance of Armories and Arsenal	\$85,752 59	
Total other expenditures	254,501 77	
		<u>\$340,254 36</u>
Grand total expended	\$340,254 36	
Total appropriation of supplies, material and service.....	\$435,266 08	
Less total expended to date, as shown by warrants drawn.....	340,254 36	
		<u>\$95,011 72</u>
Total amount unexpended as shown by the Governor's Report.....	\$95,011 72	

APPENDIX "C"

DIRECTORY

OFFICIAL DESIGNATIONS AND LOCATIONS OF STAFF CORPS AND DEPARTMENTS AND UNITS OF THE NATIONAL GUARD OF THE STATE OF WASHINGTON, AND ADDRESSES OF OFFICERS

HONORABLE LOUIS F. HART, GOVERNOR
Commander-in-Chief
 Olympia, Washington.

STAFF CORPS AND DEPARTMENTS

ADJUTANT GENERAL'S DEPARTMENT

<i>Rank—Name</i>	<i>Duty</i>	<i>Station—Address</i>
Brig. Gen. Maurice Thompson	The Adjutant General	Camp Lewis
Major Harry G. Smart	Asst. Adjutant General	Camp Lewis

INSPECTOR GENERAL'S DEPARTMENT

<i>Rank—Name</i>	<i>Duty</i>	<i>Station—Address</i>
Major Archie F. Logan	State Inspector	Camp Lewis

JUDGE ADVOCATE GENERAL'S DEPARTMENT

<i>Rank—Name</i>	<i>Duty</i>	<i>Station—Address</i>
Major		

QUARTERMASTER CORPS

<i>Rank—Name</i>	<i>Duty</i>	<i>Station—Address</i>
Major Alfred W. McMorris	U.S.P. & D.O.	Murray Arsenal
Major Marmion D. Mills	State Quartermaster	Camp Lewis
Captain Orlo W. Brown	Asst. State Q. M.	Camp Lewis
1st. Lt. Joseph H. Souviney	Asst. State Q. M.	Camp Lewis

ORDNANCE DEPARTMENT

<i>Rank—Name</i>	<i>Duty</i>	<i>Station—Address</i>
Major Paul Edwards	State Ordnance Officer	Seattle—315 University St.
2nd Lt. Herman C. Terrien	Asst. State Ord. Off.	Murray Arsenal

MEDICAL CORPS

<i>Rank—Name</i>	<i>Duty</i>	<i>Station—Address</i>
Major George H. Crabtree	State Surgeon	Seattle—2359 Boylston Av. N.

STATE ADMINISTRATIVE STAFF

Ex-officio Chief of Staff

Brig. Gen. Maurice Thompson	A. G. D.	Camp Lewis
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Executive Officer

Major Harry G. Smart	A. G. D.	Camp Lewis
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G-1

Captain Alfred J. Hightower	A. G. D., W. N. G. R.	Camp Lewis
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G-2

Major Elmer R. Brady	161st Infantry	Camp Lewis
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Assistant G-2

Captain Thomas V. Scoones	Infantry, W. N. G. R.	Camp Lewis
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	<i>G-3</i>	
Major Archie F. Logan	I. G. D.	Camp Lewis
	<i>Assistant G-3</i>	
1st Lt. Joseph H. Souviney	Q. M. C.	Camp Lewis
	<i>G-4</i>	
Major Marmion D. Mills	Q. M. C.	Camp Lewis
	<i>Assistant G-4</i>	
Captain Orlo W. Brown	Q. M. C.	Camp Lewis

ORGANIZATIONS

161st INFANTRY
41st DIVISION

HEADQUARTERS			SPOKANE
<i>Rank Name</i>	<i>Duty</i>	<i>Station—Address</i>	
Colonel Thom. G. Aston	Commanding Reg't	Spokane—2215 S. Lincoln	
1st. Col. Alvin H. Hankins	Executive Officer	Seattle—1401 8th Av. W.	
Major Krauth W. Thom	Mach. Gun Officer	Camp Lewis	
Captain Joseph H. Smith	Supply Officer	Everett—608 Warren Av.	
Captain Clarence A. Orndorff	Adjutant	Spokane—E. 714 Sinto Av.	
Captain William C. Hicks	Chaplain	Spokane—1415 W. 8th Av.	
2nd Lt. ———	Intelligence Officer		

HEADQUARTERS COMPANY			SEATTLE
<i>Rank Name</i>	<i>Duty</i>	<i>Station—Address</i>	
Captain Fayette D. Couden	Commanding Company	Seattle—2010 N. 82d St.	
2nd Lt. Ivan F. Pierson	With Company	Seattle—6538 10th NW.	
SERVICE COMPANY			SPOKANE
<i>Rank Name</i>	<i>Duty</i>	<i>Station—Address</i>	
Captain Edward J. Robins	Commanding Company	Spokane—1015 Sprague Av.	
1st Lt. Walter J. DeLong	With Company	Hillyard—1502 N. Reigal St.	
1st Lt. Thomas W. Weger	With Company	Spokane—1005 3rd Av.	
2nd Lt. Floyd R. Norgren	With Company	Spokane—123 W. 9th Av.	
HOWITZER COMPANY			WENATCHEE
<i>Rank Name</i>	<i>Duty</i>	<i>Station—Address</i>	
Captain Arthur J. Lavell	Commanding Company	Wenatchee—212 Griggs Bld.	
1st Lt. Jay J. Vermilya	With Company	Wenatchee—109 Orondo Av.	

FIRST BATTALION			SPOKANE
HEADQUARTERS AND HEADQUARTERS COMPANY	<i>Duty</i>	<i>Station—Address</i>	
Major James A. Sabiston	Battalion Commander	Spokane—N. 3918 Calispel	
1st Lt. Ceell O. Wylder	Adj. & C.O. Hq. Co.	Spokane—2411 Fairview Av.	
2nd Lt. ———	With Company	Spokane—	

COMPANY A			SPOKANE
<i>Rank Name</i>	<i>Duty</i>	<i>Station—Address</i>	
Captain Douglas G. Poland	Commanding Company	Spokane—1927 Riverside	
1st Lt. John G. Reinhardt	With Company	Spokane—E. 523 14th Av.	
2nd Lt. John A. Rabideau	With Company	Spokane—1215 W. Stafford	

COMPANY B			SPOKANE
<i>Rank Name</i>	<i>Duty</i>	<i>Station—Address</i>	
Captain Malcolm F. Sabiston	Commanding Company	Spokane—N. 4544 Monroe	
1st Lt. Charles E. Loebes	With Company	Spokane—E. 946 33rd Av	
2nd Lt. Kenneth D. Ross	With Company	Spokane—W. 1523 Riverside	

COMPANY C			SPOKANE
<i>Rank Name</i>	<i>Duty</i>	<i>Station—Address</i>	
Captain Alfred V. Reinertsen	Commanding Company	Spokane—E. 530 14th Av	
1st Lt. John N. Armstrong	With Company	Spokane—1923 Indiana Av	
2nd Lt. Fred H. Shaw	With Company	Spokane—1221 Maple St	

COMPANY D

Rank—Name
 Captain Ivan L. Morefield
 1st Lt. George L. Sillman
 2nd Lt. Harold M. Peters

Duty
 Commanding Company
 With Company
 D. S.

SPOKANE

Station—Address
 Spokane—E. 2218 Gordon
 Spokane—W. 203 19th Av.
 Spokane—W. 25 Montgom'ry
 (% Infantry School, Ft. Ben-
 ning, Ga.)

SECOND BATTALION

HEADQUARTERS AND HEADQUARTERS COMPANY

Rank—Name
 Major Samuel W. C. Hand
 1st Lt. Ray Haynes
 2nd Lt. Kenneth Hubbard

Duty
 Battalion Commander
 Adj. & C.O. Hq. Co.
 With Company

YAKIMA

Station—Address
 Yakima—Selah
 Yakima—508 S. 7th St.
 Yakima—Elks Club

COMPANY E

Rank—Name
 Captain Victor H. Roth
 1st Lt. Edgar Macklin, Jr.
 2nd Lt. Raymond L. Tallmadge

Duty
 Commanding Company
 With Company
 With Company

BELLINGHAM

Station—Address
 Bellingham—2429 Elm St.
 Bellingham—2215 A St.
 Bellingham—2416 Broadway

COMPANY F

Rank—Name
 Captain George J. Benoit
 1st Lt. Kenneth D. McDermid
 2nd Lt. Charles W. Knight

Duty
 Commanding Company
 With Company
 With Company

YAKIMA

Station—Address
 Yakima—706 S. 13th Av.
 Yakima—5 N. 9th Av.
 Yakima—P. O. Box 1251

COMPANY G

Rank—Name
 Captain Lloyd Y. Turnell
 1st Lt. George Rauscher
 2nd Lt. Milton A. Haueter

Duty
 Commanding Company
 With Company
 With Company

YAKIMA

Station—Address
 Yakima—614 11th Av.
 Yakima—P. O. Box 331 R. 4
 Yakima—Route No. 4

COMPANY H

Rank—Name
 Captain George T. Martin
 1st Lt. Winfield S. Gillard
 2nd Lt. _____

Duty
 Commanding Company
 With Company
 With Company

ELLENSBURG

Station—Address
 Ellensburg—306 N. Ruby
 Ellensburg—Kittitas
 Ellensburg—

THIRD BATTALION

HEADQUARTERS AND HEADQUARTERS COMPANY

Rank—Name
 Major Elmer R. Brady
 1st Lt. Earl F. Clark
 2nd Lt. Donald M. Rigby

Duty
 Battalion Commander
 Adj. & C.O. Hq. Co.
 With Company

EVERETT

Station—Address
 Everett—Camp Lewis
 Everett—Bell Court Apts.
 Everett—1818 Hoyt Av.

COMPANY I

Rank—Name
 Captain John K. DePriest
 1st Lt. George O. Beardsley
 2nd Lt. Ralph E. Wise

Duty
 Commanding Company
 With Company
 With Company

PROSSER

Station—Address
 Prosser
 Prosser
 Prosser

COMPANY K

Rank—Name
 Captain George H. Gannon
 1st Lt. Stanton J. Hall
 2nd Lt. Cecil E. Haasze

Duty
 Commanding Company
 With Company
 With Company

PULLMAN

Station—Address
 Pullman—1700 Monroe St.
 Pullman—304 Howard St.
 Pullman—1715 A St.

COMPANY L

Rank—Name
 Captain Russell L. Emerson
 1st Lt. Jack W. Kittrell
 2nd Lt. George P. Rasmussen

Duty
 Commanding Company
 With Company
 With Company

EVERETT

Station—Address
 Everett—Arlington
 Everett—721 Laurel Drive
 Everett—2612 Pacific St.

COMPANY M

Rank—Name
 Captain Clifford Newton
 1st Lt. Morris W. Stevens
 2nd Lt. _____

Duty
 Commanding Company
 With Company
 With Company

EVERETT

Station—Address
 Everett—Commerce Bldg.
 Everett—2613 Highland Av.
 Everett—

TANK CORPS

41st TANK COMPANY

Rank—Name
 Captain David Livingstone
 1st Lt. Archer S. Kresky
 1st Lt. Earl S. Abbott
 2nd Lt. Marion F. Samples

Duty
 Commanding Company
 With Company
 With Company
 With Company

CENTRALIA

Station—Address
 Centralia—Stahl Bldg.
 Centralia—714 W. Pine St.
 Centralia—415 E. Maple St.
 Centralia—1506 Oxford St.

CAVALRY

58th MACHINE GUN SQUADRON

TROOP B

Rank—Name
 Captain Jos. I. Middlesworth
 1st Lt. Elmer E. Kohlsted
 2nd Lt. Charles T. Sweet
 2nd Lt. Paul J. Roberts

Duty
 Commanding Troop
 With Troop
 With Troop
 With Troop

TACOMA

Station—Address
 Tacoma—The Armory
 Tacoma—1401 Division Av.
 Tacoma—616 N. Anderson
 Tacoma—423 S. 54th St.

146th FIELD ARTILLERY

(75mm. A. D.)

HEADQUARTERS

Rank—Name
 Colonel Harry G. Winsor
 Lt. Col. Albert H. Beebe
 Captain James Frankland
 Captain Fred S. Schmalle
 Captain Albert Knudson

Duty
 Commanding Reg't
 Executive Officer
 Adjutant
 I. P. & T. O.
 Chaplain

TACOMA

Station—Address
 Tacoma—Bonneville Hotel
 Seattle—Richmond
 Tacoma—Day Island
 Tacoma—Avalon Apts.
 Seattle—947 N. 76th St.

HEADQUARTERS BATTERY

Rank—Name
 Captain Harold A. Mallum
 1st Lt. Ross L. Hevel

Duty
 Commanding Btry &
 Reg'l Com'n Officer
 With Battery

TACOMA

Station—Address
 Tacoma—819 N. 5th St.
 Tacoma—1002 S. 14th St.

SERVICE BATTERY

Rank—Name
 Captain Oliver G. Nelson
 1st Lt. Wesley B. Hamilton
 2nd Lt. John M. Weir
 2nd Lt. _____

Duty
 Commanding Btry &
 Reg'l Supply Officer
 Reg'l Personnel Off.
 With Battery
 With Battery

TACOMA

Station—Address
 Tacoma—2920 N. 26th St.
 Tacoma—3709 S. Tacoma Av.
 Tacoma—2801 Proctor St.
 Tacoma—

FIRST BATTALION HEADQUARTERS

Rank—Name
 Major John C. Coart
 1st Lt. Harold A. Lutz
 1st Lt. Frederick M. Lash
 1st Lt. George T. Coart

Duty
 Battalion Commander
 Acting Adjutant
 I. P. & T. O.
 Liaison Officer

SEATTLE

Station—Address
 Seattle—1703 Madrona Drive
 Seattle—5333 7th Av. NE.
 Seattle—Stevenson
 Seattle—1018 23rd Av. N.

FIRST BATTALION COMBAT TRAIN

Rank—Name
 Captain James Y. Colvin
 1st Lt. Evan F. Lunn
 2nd Lt. _____

Duty
 Commanding Train
 With Train
 With Train

AUBURN

Station—Address
 Auburn
 Auburn
 Auburn

BATTERY A

Rank—Name
 Captain Fred M. Fuecker
 1st Lt. _____
 1st Lt. Edward M. Stockand
 2nd Lt. Virgil L. Anderson

Duty
 Commanding Battery
 With Battery
 With Battery
 With Battery

SEATTLE

Station—Address
 Seattle—1807 8th Av. W.
 Seattle—
 Seattle—4219 15th Av. NE.
 Seattle—4554 19th Av. NE.

BATTERY B

<i>Rank—Name</i>	<i>Duty</i>
Captain Charles J. Hutchinson	Commanding Battery
1st Lt. _____	With Battery
1st Lt. Clarence M. Tuck	With Battery
2nd Lt. Roy P. Turner	With Battery

SEATTLE

<i>Station—Address</i>
Seattle—1620 32nd Av.
Seattle—
Seattle—4647 Rustic Place
Seattle—4554 19th Av. NE.

BATTERY C

<i>Rank—Name</i>	<i>Duty</i>
Captain Cyril Stutfield	Commanding Battery
1st Lt. Chauncey V. Hill	With Battery
1st Lt. Ethan A. Peyser	With Battery
2nd Lt. Paul M. Jewell	With Battery

SEATTLE

<i>Station—Address</i>
Seattle—Medina
Seattle—Wilkeson
Seattle—1715 Harvard Av.
Seattle—R.F.D. 4, Box 238B

SECOND BATTALION HEADQUARTERS

<i>Rank—Name</i>	<i>Duty</i>
Major Thomas L. Shurtleff	Battalion Commander
Captain Harrison F. Anderson	Adjutant
1st Lt. Lowell O. Sargent	Liaison Officer
1st Lt. _____	I. P. & T. O.

TACOMA

<i>Station—Address</i>
Tacoma—404 Broadway
Tacoma—1502 Steele St.
Tacoma—3703 Tacoma Av.
Tacoma—

SECOND BATTALION COMBAT TRAIN

<i>Rank—Name</i>	<i>Duty</i>
Captain Richard E. Wooden	Commanding Train
1st Lt. _____	With Train
2nd Lt. Harry R. Pettit	With Train

KENT

<i>Station—Address</i>
Kent
Kent
Kent

BATTERY D

<i>Rank—Name</i>	<i>Duty</i>
Captain Edwin J. Brown	Commanding Battery
1st Lt. John M. Stoddard	With Battery
1st Lt. Charles L. Stickney	With Battery
2nd Lt. Peres A. Dix	With Battery

SEATTLE

<i>Station—Address</i>
Seattle—118 18th Av. N.
Seattle—Montesano
Seattle—1514 18th Av.
Seattle—1656 E. Garfield

BATTERY E

<i>Rank—Name</i>	<i>Duty</i>
Captain George A. Conger	Commanding Battery
1st Lt. Herman T. Thiel	With Battery
1st Lt. Emil Remmen	With Battery
2nd Lt. Dillard C. Salley	With Battery

TACOMA

<i>Station—Address</i>
Tacoma—827 S. Prospect
Tacoma—4116 N. 35th St.
Tacoma—1312 S 35th St.
Tacoma—4315 S. Tacoma Av.

BATTERY F

<i>Rank—Name</i>	<i>Duty</i>
Captain Howard Wright	Commanding Battery
1st Lt. Clinton W. Stephenson	With Battery
2nd Lt. Charles F. McManus	With Battery
2nd Lt. Anthony J. Bell	With Battery

TACOMA

<i>Station—Address</i>
Tacoma—Lakeside Club
Tacoma—3854 East G St.
Tacoma—1207 S. 17th St.
Tacoma—1415 N. 8th St.

CORPS ARTILLERY**196th FIELD ARTILLERY**
(155mm. M.D.)**BATTERY A**

<i>Rank—Name</i>	<i>Duty</i>
Captain Jasper A. Reynolds	Commanding Battery
1st Lt. Frank G. Mitchell, Jr.	With Battery
1st Lt. Lewis A. Corbett	With Battery
2nd Lt. Griffith I. Jones	With Battery

WALLA WALLA

<i>Station—Address</i>
Walla Walla—109 Pacific Av.
Walla Walla—125 Newell
Walla Walla—527 E. Chestnut St.
Walla Walla—55 E. Main St.

COAST ARTILLERY**489th COMPANY**

<i>Rank—Name</i>	<i>Duty</i>
Captain Francis H. Partridge	Commanding Company
1st Lt. _____	With Company
2nd Lt. _____	With Company

ABERDEEN

<i>Station—Address</i>
Aberdeen—409 No. K St.
Aberdeen—
Aberdeen—

490th COMPANY

<i>Rank—Name</i>	<i>Duty</i>	<i>Station—Address</i>
Captain Sherman W. Bushnell	Commanding Company	Snohomish—
1st Lt. Thomas E. Dobbs	With Company	Snohomish—
2nd Lt. James N. Mount	With Company	Snohomish—

491st COMPANY

<i>Rank—Name</i>	<i>Duty</i>	<i>Station—Address</i>
Captain Edward C. Dohm	Commanding Company	Olympia—Dept. Pub. Lands
1st Lt. William W. Rogers	With Company	Olympia—Fire Dept.
2nd Lt. Neil R. McKay	With Company	Olympia—City Hall

MEDICAL UNITS

SANITARY DETACHMENT (Att. 161st Inf.)

<i>Rank—Name</i>	<i>Duty</i>	<i>Station—Address</i>
Major Robert H. Farley, M.C.	Regimental Surgeon	Spokane—The Armory
1st Lt. _____	With Detachment	Spokane—
1st Lt. _____	With Detachment	Spokane—
1st Lt. Wm. S. Higgins, D.C.	With Detachment	Spokane—809 Paulson Bldg.
1st Lt. _____	With Detachment	Spokane—

SANITARY DETACHMENT (Att. 146th F. A.)

<i>Rank—Name</i>	<i>Duty</i>	<i>Station—Address</i>
Major George W. Beeler, M.C.	Regimental Surgeon	Seattle—5756 29th Av. NE.
Captain Fred C. Parker, M.C.	With Detachment	Seattle—6103 Phinney Av.
1st Lt. L. R. Quilliam, M.C.	With Detachment	Seattle—232 23rd Av.
Captain Will G. Crosby, D.C.	With Detachment	Seattle—2752 27th SW.
2nd Lt. Otis G. Button, V.C.	With Detachment	Tacoma—2813 So. I St.

SANITARY DETACHMENT (Att. to Coast Artillery)

<i>Rank—Name</i>	<i>Duty</i>	<i>Station—Address</i>
Captain Willis H. Hall, M.C.	Surgeon	Seattle—4216 W. Alaska St.

AMBULANCE Co. No. 147

<i>Rank—Name</i>	<i>Duty</i>	<i>Station—Address</i>
Captain Harry T. D'Arc	Commanding Company	Mt. Vernon—Stevenson Bld.
1st Lt. Irving E. Lloyd	With Company	Mt. Vernon—Stevenson Bld.

NATIONAL GUARD RESERVE

<i>Name</i>	<i>Rank</i>	<i>Branch</i>	<i>Station</i>
Howard A. Hanson	Colonel	C.A.C.	Seattle
Paul H. Weyrauch	Colonel	F.A.	Walla Walla
William T. Patten	Colonel	Inf.	Seattle
Harvey J. Moss	Colonel	A.G.D.	Seattle
Lemuel L. Bolles	Lt. Colonel	Q.M.C.	Indianapolis, Ind.
Seth W. Ellison	Major	C.A.C.	Seattle
Enoch W. Bagshaw	Major	Inf.	Seattle
Jesse W. Ingram	Major	M.C.	Walla Walla
John G. Byrne	Major	M.C.	Seattle
Samuel C. Lambert	Major	M.C.	Spokane
Richard E. Elvins	Major	M.C.	Spokane
Herbert J. Flagg	Captain	C.A.C.	Olympia
Henry E. Zimmerman	Captain	Inf.	Everett
Webley M. Vestal	Captain	C.A.C.	Olympia
Archie K. Hahn	Captain	Inf.	Spokane
Frank E. Burrows	Captain	Inf.	Aberdeen
Sam A. Wright	1st Lt.	F.A.	Seattle
William E. Parker	2nd Lt.	Q.M.C.	Yakima
Glenn P. Porter	2nd Lt.	C.A.C.	Seattle

UNASSIGNED OFFICERS EXTENDED FEDERAL RECOGNITION

<i>Name</i>	<i>Rank</i>	<i>Branch</i>	<i>Station</i>
Joseph R. Neely.....	1st Lt.....	Inf.	Seattle

UNASSIGNED OFFICERS NOT EXTENDED FEDERAL RECOGNITION

<i>Name</i>	<i>Rank</i>	<i>Branch</i>	<i>Station</i>
Clarence B. Blethen....	Brigadier General.....	F.A.	Seattle
Walter B. Beals.....	Lt. Colonel.....	J.A.G.D.	Seattle
Cecil B. Bagley.....	Major.....	Sig. Corps.....	Seattle
Albert B. Cutter.....	Major.....	Engrs.....	Everett
Noah Shakespeare.....	Major.....	J.A.G.D.	Everett
Wimer B. Brinton	Major.....	Q.M.C.	Seattle
Ewing D. Colvin.....	Major.....	Inf.	Seattle
Henry A. Wise.....	Major.....	Inf.	Seattle
Jack A. Tinling.....	Captain.....	C.A.C.	Seattle
Ralph Douglas.....	Captain.....	Q.M.C.	Seattle
Ralph A. Horr.....	Captain.....	Inf.	Seattle
Thomas V. Scoones.....	Captain.....	Inf.	Camp Lewis
Lawrence W. Hopkinson	Captain.....	M.C.	Aberdeen
Martin J. Lacey.....	Captain.....	M.C.	Auburn
George E. Acret.....	Captain.....	C.A.C.	Aberdeen
Fred J. Sharkey.....	Captain.....	Engrs.....	Wenatchee
Kenneth L. Partlow.....	Captain.....	M.C.	Olympia
Willard G. Herron.....	Captain.....	C.A.C.	Seattle
Cecil B. Morehouse.....	Captain.....	M.C.	Everett
Goodbar Jones	Captain.....	Q.M.C.	Aberdeen
Alfred J. Hightower.....	Captain.....	A.G.D.	Camp Lewis
Walter F. Hoyer	Captain.....	Q.M.C.	Yakima
Henry J. Cole	1st Lt.....	Inf.	Pullman
Charles James.....	1st Lt.....	M.C.	Tacoma
John F. Beatty.....	1st Lt.....	M.C.	Everett
Highland Z. Dean.....	1st Lt.....	M.C.	Ellensburg
Russell T. Congdon.....	1st Lt.....	M.C.	Wenatchee
Henry Storgaard.....	1st Lt.....	M.C.	Yakima
Irven W. Kenney.....	1st Lt.....	Q.M.C.	Murray Arsenal
Albert E. Doerr.....	2nd Lt.....	Inf.	Aberdeen

RELATIVE RANK
(Seniority based upon date of first commission)
BRIGADIER GENERAL

Name	Arm of Service	First Commission	Present Commission	Recognized by Militia Bureau W. D.	Assignment
Maurice Thompson	A. G. D.	5-29-01	6-10-21	7-19-21	The Adjutant General

COLONELS

Name	Arm of Service	First Commission	Present Commission	Recognized by Militia Bureau W. D.	Assignment
1 Harry G. Winsor.....	F. A....	12-28-17	5-10-21	5-10-21	C.O. 146th F.A.
2 Thomas G. Aston.....	Inf. ...	7-29-18	4-17-22	4-17-22	C.O. 161st Inf.

LIEUTENANT COLONELS

Name	Arm of Service	First Commission	Present Commission	Recognized by Militia Bureau W. D.	Assignment
1 Alvin H. Hankins.....	Inf. ...	3-10-04	4-26-22	4-26-22	Executive Off. 161st Inf.
2 Albert H. Beebe.....	F. A....	8-13-17	5-10-21	5-10-21	Executive Off. 146th F.A.

MAJORS

Name	Arm of Service	First Commission	Present Commission	Recognized by Militia Bureau W. D.	Assignment
1 Thomas L. Shurtleff...	F. A....	2-20-07	5-10-21	5-10-21	C.O. 2nd Bn. 146th F.A.
2 Paul Edwards.....	Ord. ...	4- 7-15	5- 8-22	5- 8-22	Staff Corps
3 Samuel W. C. Hand...	Inf. ...	8-16-17	6-10-21	6-10-21	C.O. 2nd Bn. 161st Inf.
4 John C. Cort.....	F. A....	8-16-17	4- 2-21	4- 2-21	C.O. 1st Bn. 146th F.A.
5 Elmer R. Brady.....	Inf. ...	4-29-18	6- 2-19	6- 2-19	C.O. 3rd Bn. 161st Inf.
6 James A. Sabiston.....	Inf. ...	2- 3-19	2- 9-21	2-14-21	C.O. 1st Bn. 161st Inf.
7 Harry G. Smart.....	A. G. D.	3-12-20	11-10-11	11-10-21	Staff Corps, Asst. A.G.
8 George H. Crabtree....	M. C....	12-24-20	12-24-20	12-24-20	State Surgeon
9 George W. Beeler.....	M. C....	1- 5-21	5-10-21	5-10-21	Sanitary Det., 146th F.A.
10 Archie F. Logan.....	A. G. D.	1-31-21	2-17-22	2-17-22	Staff Corps
11 Alfred W. McMorris....	Q. M. C.	8-30-21	8-30-21	8-30-21	U. S. F. & D. O.
12 Marmion D. Mills.....	Q. M. C.	11-10-21	11-10-21	11-10-21	Staff Corps
13 Robert H. Farley.....	M. C....	6-21-22	6-21-22	6-21-22	Sanit. Det. 161st Inf.
14 Krauth W. Thom.....	Inf. ...	7-26-22	7-26-22	7-26-22	Mach. Gun Off. 161st Inf.

CAPTAINS

Name	Arm of Service	First Commission	Present Commission	Recognized by Militia Bureau W. D.	Assignment
1 David Livigstone	Tanks	1-13-10	7- 6-20	7- 6-20	41st Tank Co.
2 Will G. Crosby.....	M. C....	8- 3-17	9- 6-19	9- 6-19	Sanit. Det., 146th F.A.
3 Charles J. Hutchinson..	F. A....	8-22-17	1-10-21	1-31-21	Btry B, 146th F.A.
4 Frederick C. Parker.....	M. C....	3- 1-18	6-10-21	6-11-21	Sanit. Det., 146th F.A.
5 Albert L. Knudson.....	Inf. ...	5-13-18	5-13-18	3- 8-19	Chaplain, 146th F.A.
6 Edwin J. Brown.....	F. A....	2- 5-19	1-10-21	2- 2-21	Btry D, 146th F.A.
7 Cyril Stutfield.....	F. A....	2-17-19	1-10-21	2- 3-21	Btry C, 146th F.A.
8 Howard Wright.....	F. A....	7- 1-19	4- 1-21	4-13-21	Btry F, 146th F.A.
9 Douglas G. Poland.....	Inf. ...	9-26-19	9-13-21	9-13-21	Co. A, 161st Inf.
10 Joseph H. Smith.....	Inf. ...	10-17-19	6-11-21	6-16-21	Supply Off., 161st Inf.
11 Malcolm F. Sabiston....	Inf. ...	1- 2-20	3-20-22	3-20-22	Co. B, 161st Inf.
12 Jasper A. Reynolds...	F. A....	1- 8-20	2-24-22	2-24-22	Btry A, 196th F. A.

RELATIVE RANK—CAPTAINS—(Continued)

	Name	Arm of Service	First Commission	Present Commission	Recognized by Militia Bureau W. D.	Assignment
13	Oliver C. Nelson.....	F. A.	3- 4-20	1-13-21	2- 4-21	Service Btry, 146th F.A.
14	Harold A. Mallum.....	F. A.	3- 4-20	9- 9-21	9- 9-21	Hq. Btry, 146th F.A.
15	Willis H. Hall.....	M. C.	4-14-20	5- 1-22	5- 1-22	Sanit. Det., C.A.C.
16	George A. Conger.....	F. A.	4-20-20	9-13-21	9-13-21	Btry E, 146th F.A.
17	Joseph I. Middlesworth	Cav.	8-18-20	8-18-20	8-18-20	Troop B, 58th M.G. Sq.
18	George T. Martin.....	Inf.	10- 6-20	5-25-21	5-28-21	Co. H, 161st Inf.
19	Arthur J. Lavell.....	Inf.	11-20-20	11-20-20	11-20-20	How. Co., 161st Inf.
20	Alfred V. Reimertsen...	Inf.	1-26-21	6-23-21	6-28-21	Co. C, 161st Inf.
21	John K. DePriest.....	Inf.	1-29-21	1-29-21	1-29-21	Co. I, 161st Inf.
22	Ivan L. Morefield.....	Inf.	1-31-21	9-13-21	9-13-21	Co. D, 161st Inf.
23	George J. Benolt.....	Inf.	3- 7-21	3- 7-21	3- 7-21	Co. F, 161st Inf.
24	Fred M. Fuecker.....	F. A.	3-15-21	3-15-21	4- 2-21	1st Bn., 146th F.A.
25	Victor H. Roth.....	Inf.	3-26-21	7- 5-21	7- 5-21	Co. E, 161st Inf.
26	George H. Gannon.....	Inf.	3-20-21	3-20-21	3-20-21	Co. K, 161st Inf.
27	James Y. Colvin.....	F. A.	4- 2-21	4- 2-21	4- 2-21	1st Bn. Combat Tn, 146th F.A.
28	Edward J. Robins.....	Inf.	4-17-21	4-17-21	4-17-21	Serv. Co., 161st Inf.
29	Harry T. D'Arc.....	M. C.	4-25-21	4-25-21	4-25-21	Amb. Co., 147
30	Frederick S. Schmalle...	F. A.	5-10-21	5-10-21	5-10-21	Hq. 146th F.A.
31	Harrison F. Anderson...	F. A.	5-10-21	5-10-21	5-10-21	2nd Bn., 146th F.A.
32	James Frankland.....	F. A.	5-10-21	5-10-21	5-10-21	Adjutant, 146th F.A.
33	Russell L. Emerson.....	Inf.	6-11-21	5-10-22	5-10-22	Co. L, 161st Inf.
34	Lloyd Y. Turnell.....	Inf.	6-21-21	3-21-22	3-21-22	Co. G, 161st Inf.
35	Clarence A. Orndorff...	Inf.	6-23-21	5- 4-22	5- 4-22	Adjutant, 161st Inf.
36	William C. Hicks.....	Inf.	6-25-21	6-25-21	6-30-21	Chaplain, 161st Inf.
37	Fayette D. Couden.....	Inf.	6-29-21	6-29-21	7- 1-21	Hq. Co., 161st Inf.
38	Francis H. Partridge...	C. A. C.	10-13-21	10-13-21	10-13-21	489th Co. C.A.C.
39	Edward C. Dohm.....	C. A. C.	12-21-21	12-21-21	12-21-21	491st Co., C.A.C.
40	Clifford Newton.....	Inf.	5-11-22	5-11-22	5-11-22	Co. M, 161st Inf.
41	Orlo W. Brown.....	Q. M. C.	6-16-22	6-16-22	6-16-22	Staff Corps
42	Sherman W. Bushnell...	C. A. C.	6-21-22	6-21-22	6-21-22	490th Co., C.A.C.
43	Richard E. Wooden....	F. A.	7- 5-22	7- 5-22	7- 5-22	2nd Bn. Combat Tn, 146th F.A.

1st LIEUTENANTS

	Name	Arm of Service	First Commission	Present Commission	Recognized by Militia Bureau W. D.	Assignment
1	Frederick M. Lash.....	F. A.	8-18-17	4- 2-21	4- 2-21	1st Bn., 146th F.A.
2	Jay J. Vermilya.....	Inf. ...	8-16-18	1-27-19	3- 8-19	How. Co., 161st Inf.
3	Charles E. Lohnes.....	Inf. ...	2-11-20	9- 2-20	9- 2-20	Co. B, 161st Inf.
4	Earl S. Abbott.....	Tanks	7-13-20	4-25-21	4-25-21	41st Tank Co.
5	Archer S. Kresky.....	Tanks	7-14-20	7-14-20	7-14-20	41st Tank Co.
6	Frank G. Mitchell, Jr.	F. A.	8-10-20	10-12-20	10-12-20	Btry A, 196th F. A.
7	Elmer E. Kohlstad.....	Cav.	8-18-20	8-18-20	8-18-20	Troop B, 58th M.G. Sq.
8	Lewis A. Corbett.....	F. A.	10-12-20	2-24-22	2-24-22	Btry A, 196th F. A.
9	Laurence R. Quilliam...	M. C.	1-21-21	1-21-21	1-21-21	Sanit. Det. 146th F.A.
10	George O. Beardsley...	Inf. ...	1-29-21	1-29-21	1-29-21	Co. I, 161st Inf.
11	George L. Sillman.....	Inf.	1-31-21	9-13-21	9-13-21	Co. D, 161st Inf.
12	Wesley B. Hamilton...	F. A.	2-10-21	5-24-21	5-24-21	Serv. Btry, 146th F.A.
13	Lowell O. Sargent.....	F. A.	2-10-21	6-28-21	6-29-21	2nd Bn. Hq., 146th F.A.
14	Harold H. Lutz.....	F. A.	2-10-21	3-31-21	4-11-21	1st Bn. Hq., 146th F.A.
15	Chauncey V. Hill.....	F. A.	2-10-21	3-31-21	4-11-21	Btry C, 146th F.A.
16	Stanton J. Hall.....	Inf.	2-28-21	6-22-21	6-27-21	Co. K, 161st Inf.
17	John M. Stoddard.....	F. A.	3- 7-21	9-13-21	9-13-21	Btry D, 146th F.A.
18	George T. Coart.....	F. A.	3-20-21	3-20-21	4- 2-21	1st Bn. Hq., 146th F.A.
19	Joseph R. Neely.....	Inf.	3-25-21	9-16-21	9-16-21	Unassigned
20	Cecil O. Wylder.....	Inf.	3-25-21	6-23-21	6-28-21	Hq. Co., 1st Bn., 161st Inf.
21	John N. Armfield.....	Inf.	3-25-21	3-20-22	3-20-22	Co. C, 161st Inf.
22	Ethan A. Peyser.....	F. A.	3-31-21	7- 5-21	7- 5-21	Btry C, 146th F.A.
23	Charles L. Stickney...	F. A.	3-31-21	9-30-21	9-30-21	Btry D, 146th F.A.
24	Clinton W. Stephenson...	F. A.	3-31-21	11-28-21	11-28-21	Btry F, 146th F.A.
25	Evan L. Lunn.....	F. A.	4- 2-21	4- 2-21	4- 2-21	1st Bn. Combat Tn, 146th F.A.
26	Walter J. DeLong.....	Inf.	4-14-21	4-14-21	4-17-21	Serv. Co., 161st Inf.
27	Thomas W. Weger.....	Inf.	4-14-21	5- 4-22	5- 4-22	Serv. Co., 161st Inf.
28	Irving E. Lloyd.....	M. C.	4-25-21	4-25-21	4-25-21	Ambulance Co. No. 147
29	Morris W. Stevens.....	Inf.	4-25-21	5-10-21	5-10-21	Co. M, 161st Inf.
30	Jack W. Kittrell.....	Inf.	4-25-21	5-10-22	5-10-22	Co. L, 161st Inf.
31	Herman T. Thiel.....	F. A.	5-25-21	5-25-21	5-25-21	Btry E, 146th F.A.
32	William S. Higgins.....	M. C.	6-31-21	5-31-21	5-31-21	Sanit. Det., 161st Inf.
33	George Rauscher.....	Inf.	6-21-21	6-21-21	6-27-21	Co. G, 161st Inf.

RELATIVE RANK—1st LIEUTENANTS—(Continued)

	Name	Arm of Service	First Commission	Present Commission	Recognized by Militia Bureau W. D.	Assignment
34	Kenneth D. McDermid...	Inf. ...	6-21-21	3-21-22	3-21-22	Co. F, 161st Inf.
35	John R. Reinhardt.....	Inf. ...	6-25-21	3-20-22	3-20-22	Co. A, 161st Inf.
36	Emil Remmen	F. A. ...	6-28-21	2- 6-22	2- 6-22	Btry E, 146th F.A.
37	Edward M. Stockand.....	F. A. ...	7- 5-21	2-21-22	2-21-22	Btry A, 146th F.A.
38	Clarence M. Tuck.....	F. A. ...	7- 5-21	7- 3-22	7- 3-22	Btry B, 146th F.A.
39	Earl F. Clark.....	Inf. ...	7- 8-21	7- 8-21	7- 8-21	Hq. Co., 3rd Bn., 161st Inf.
40	Joseph H. Souviney....	Q. M. C.	7-27-21	11-10-21	11-10-21	Staff Corps
41	Ray Haynes	Inf. ...	12- 3-21	12- 3-21	12- 3-21	Hq. Co., 2nd Bn., 161st Inf.
42	William W. Rogers.....	C. A. C.	12-21-21	12-21-21	12-21-21	491st Co. C.A.C.
43	Winfield S. Gillard.....	Inf. ...	5- 1-22	5- 1-22	5- 1-22	Co. H, 161st Inf.
44	Thomas E. Dobbs.....	C. A. C.	6-21-22	6-21-22	6-21-22	490th Co. C.A.C.
45	Edgar Macklin, Jr.....	Inf. ...	7- 5-22	7- 5-22	7- 5-22	Co. E, 161st Inf.
46	Ross L. Hevel	F. A. ...	2- 6-22	9-27-22	10-12-22	Hq. Btry, 146th F.A.

2nd LIEUTENANTS

	Name	Arm of Service	First Commission	Present Commission	Recognized by Militia Bureau W. D.	Assignment
1	Griffith I. Jones.....	F. A. ...	10-12-20	10-12-20	10-12-20	Btry A, 196th F.A.
2	Ralph E. Wise.....	Inf. ...	1-29-21	1-29-21	1-29-21	Co. I, 161st Inf.
3	Marion F. Samples.....	Tanks ..	4-22-21	4-22-21	4-22-21	41st Tank Co.
4	Otis G. Button.....	V. C. ...	6- 4-21	6- 4-21	6- 4-21	Sanit. Det., 146th F.A.
5	Cecil E. Haasze.....	Inf. ...	6-22-21	6-22-21	6-30-21	Co. K, 161st Inf.
6	Charles T. Sweet.....	Cav. ...	6-28-21	6-28-21	6-29-21	Troop B, 58th M.G. Sq.
7	John M. Weir.....	F. A. ...	9-12-21	9-12-21	9-12-21	Serv. Btry, 146th F.A.
8	Kenneth D. Ross.....	Inf. ...	10- 7-21	10- 7-21	10- 7-21	Co. B, 161st Inf.
9	Paul J. Roberts.....	Cav. ...	11-26-21	11-26-21	11-26-21	Troop B, 58th M.G. Sq.
10	Charles F. McManus.....	F. A. ...	11-28-21	11-28-21	11-28-21	Btry F, 146th F.A.
11	Nell R. McKay.....	C. A. C.	12-21-21	12-21-21	12-21-21	491st Co., C.A.C.
12	Herman C. Terrien.....	Ord. ...	2- 6-22	2- 6-22	2- 6-22	Staff Corps
13	Virgil L. Anderson....	F. A. ...	2-21-22	2-21-22	2-21-22	Btry A, 146th F.A.
14	Fred H. Shaw.....	Inf. ...	3-20-22	3-20-22	3-20-22	Co. C, 161st Inf.
15	Harold M. Peters.....	Inf. ...	3-20-22	3-20-22	3-20-22	Co. C, 161st Inf.
16	John A. Rabideau.....	Inf. ...	3-20-22	3-20-22	3-20-22	Co. A, 161st Inf.
17	Milton Haueter	Inf. ...	3-21-22	3-21-22	3-21-22	Co. G, 161st Inf.
18	Charles W. Knight.....	Inf. ...	3-21-22	3-21-22	3-21-22	Co. F, 161st Inf.
19	Floyd R. Norgren.....	Inf. ...	5- 4-22	5- 4-22	5- 4-22	Serv. Co., 161st Inf.
20	Kenneth Hubbard.....	Inf. ...	5- 6-22	5- 6-22	5- 6-22	Hq. Co. 2nd Bn., 161st Inf.
21	George F. Rasmussen....	Inf. ...	5-11-22	5-11-22	5-11-22	Co. L, 161st Inf.
22	Dillard C. Salley.....	F. A. ...	5-30-22	5-30-22	5-30-22	Btry E, 146th F.A.
23	James N. Mount.....	C. A. C.	7- 3-22	7- 3-22	7- 3-22	490th Co., C.A.C.
24	Roy P. Turner.....	F. A. ...	7- 3-22	7- 3-22	7- 3-22	Btry B, 146th F.A.
25	Peres A. Dix	F. A. ...	7- 3-22	7- 3-22	7- 3-22	Btry D, 146th F.A.
26	Ivan F. Pierson.....	Inf. ...	7- 3-22	7- 3-22	7- 3-22	Hq. Co., 161st Inf.
27	Donald M. Rigby.....	Inf. ...	7- 5-22	7- 5-22	7- 5-22	Hq. Co., 3rd Bn., 161st Inf.
28	Raymond L. Tallmadge ..	Inf. ...	7- 5-22	7- 5-22	7- 5-22	Co. E, 161st Inf.
29	Anthony J. Bell.....	F. A. ...	7- 5-22	7- 5-22	7- 5-22	Btry F, 146th F.A.
30	Harry R. Pettit.....	F. A. ...	7- 5-22	7- 5-22	7- 5-22	2nd Bn. CombTn., 146th F.A.
31	Paul M. Jewell.....	F. A. ...	10- 3-22	10- 3-22	.....	Btry C, 146th F.A.



STATE OF WASHINGTON

Fifteenth Biennial Report

OF THE

BOARD OF REGENTS

OF THE

State College of Washington

(Agricultural College, Experiment Station and School of Science)

Pullman, Washington

For the Biennium Ending June 30, 1922

THE BOARD OF REGENTS

His Excellency, Louis F. Hart, Governor of the State,

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His Excellency Louis F. Hart, Governor of Washington,
Olympia, Washington.

My dear Governor Hart: Our report for the biennium ending June 30, 1920, covered a period made difficult by conditions following the World War. Chief among the problems discussed in the Report was the housing situation, brought on by the rapidly increasing enrollment.

In the summer of 1920, as stated in the report referred to, R. C. McCroskey and Community halls were built. These two residence halls, with Stevens hall, now house two hundred and fifty women. At the present time the college-owned and college-operated residence halls, together with the group houses occupied by sorority and club organizations, are not able to care for the proper housing of the young women students, and it will be necessary in the near future to arrange for the rental of new residence halls or the State must be called upon to set aside sufficient funds for one or two additional structures.

The building of the new halls for women left Ferry hall, constructed more than twenty-two years ago, as the only college-owned residence hall for men. Community hall, as is explained in our Fourteenth Report, was built with funds secured from a bond issue taken up largely by business men of Pullman and alumni of the State College of Washington. The bonds will be retired from the rental income, after which the building will belong to the state. Under this plan the state, with no initial outlay whatever, eventually will acquire possession of a valuable property which can be used for many years as a residence hall.

This plan for securing college-operated residence halls to relieve the housing situation has proved so satisfactory that the Board felt justified in urging the construction by the same means of a residence hall for men. In our Fourteenth Report, the Board expressed a desire to rent such a hall in the spring of 1921. It was found advantageous, however, to postpone construction until the summer of 1922. Funds were secured by the Community Building Company through a bond issue and building operations started in May, 1922. This building, now nearly finished, will house two hundred and nineteen young men. It is built in six separate units with no connecting ways between. Like Community hall, built in 1920, it will be paid for from rental income and eventually, at no expense to the taxpayers, will become the property of the state.

LARGE ENROLLMENT.

In Washington there are now not less than seven thousand young men and women taking professional and vocational training in the institutions of higher learning. On the Pacific coast there are not less than twenty-five thousand students enrolled in colleges and universities. These enrollments, compared with those of two decades ago, are significant. They have increased most rapidly since the World War and show a steadily increasing desire on the part of young men and women for the professional and vocational efficiency which they may gain by college or university training.

This tendency is so widespread that it now makes one of the most serious problems that confronts American colleges and universities.

In times of severe financial stress, in which the burden of taxation falls heavily upon the people, the colleges confronted by these large enrollments are placed in an awkward position. Limiting attendance to numbers which can properly be cared for might be resorted to; in fact has been suggested; but those excluded will say that they have as much right to educational opportunities offered by state institutions as students who are permitted to attend; that excluding them is un-American and undemocratic. And so it would be.

Raising the standards of instruction so as to throw out of classes all "backward" or "inferior" students is another expedient which has been suggested, and here at the State College of Washington has been carried out with considerable success, but it is an expedient that can easily be over emphasized to the injury of both the individual and the State at large. All college teachers know that the student that is "slow" or "backward" if given a chance and the encouragement of a wise teacher may develop into one of the most competent men in a large graduating class. We have at hand so many examples of eminently successful men who in the first few months, or even the first year of college or university courses, were classed as "backward" or "slow" or "below the average," that the proposed elimination of these young men and women promises to be a hazardous process. Especially would an injury be wrought here at the State College if such an expedient were carried to the extreme because many of the young men and women enrolled at this institution come from the smaller and less well equipped high schools of the state; and if these young people do badly at the beginning it may be due largely to the fact that they have been poorly taught. We have discovered here that some of these students—coming from the smaller high schools of the state—are weak in one or two subjects and strong in others.

A rigid enforcement of the scholarship standards in the beginning would eliminate such students even though a careful analysis would show that these people have suffered by being taught by inexperienced and occasionally incompetent instructors.

The plan followed by the State College of Washington is to analyze the preparation and capacity of each individual and to make due allowances in those cases where preparation has not been on a high plane. We have discovered here that such students are usually well aware of their deficiencies and are willing to devote tremendous efforts to overcome them. The State College of Washington finds these young people usually improve steadily in their scholarship and frequently far out-distance boys and girls from some of the larger school systems of the state where the individuals have been carried forward by tutorial methods and the grades they have received do not truly represent their innate capacity or their earnest desire to obtain adequate training for their life's work.

The great majority of young people enrolled at the State College of Washington are either semi-self supporting or entirely self supporting. These young people frequently remain at home for a year after graduation from high school in order to save enough money to enroll as students at the

State College. Some of them find it difficult to re-establish habits of study and frequently they do not do very satisfactory work for a month or two, but before the end of the first semester many of these young people have "found themselves," academically speaking, and from that time on their grades are most satisfactory.

In this connection, attention should be called to the fact that the society minded boy or girl does not find the environment here at the State College conducive to social extravagance and as a result exceedingly few young people, interested primarily in society, ever knock for admittance at the doors of this institution. And those students who are not primarily interested in improving their opportunities usually give up their work before the College has had an opportunity to ask them to retire and give way to students who are genuinely interested in availing themselves of the educational opportunities offered.

When we are through theorizing, about the only wise, just and democratic thing to do is to give every young man or woman a chance to make the best possible use of the intellectual equipment with which he is endowed. Grading or elimination on the basis of "intelligence" or "natural ability" so-called, will result eventually in the building of a sort of "aristocracy of intellect" which would, in a democratic country, be about as much out of place as any other sort of aristocracy. However, unless a policy of exclusion is adopted, the State College, along with all similar colleges and universities of the country, will continue to be confronted by large enrollments.

This problem cannot be met by reducing the quality of the work given, by overloading teachers, classrooms, and laboratories. Parents, who at severe personal sacrifice, send their children to college have a moral right to expect results. Desirable results are obtainable only through the best of training. Improperly training a young man or woman for the trade or profession he is to follow through life can not be tolerated. Those young men and women who by toil and sacrifice earn their way through College, if not given the best, are really being defrauded.

This is the responsibility that rests upon the colleges today. The State College is situated no differently in this respect from others of its class throughout the country.

IMPOSSIBLE FOR STUDENT TO "GET BY."

With the inauguration of a new and higher system of scholarship this year, it is impossible for a student of poor ability, or a student who is failing to apply himself properly, to obtain a degree at the State College of Washington. Under the present system a student who merely passes will never be able to obtain a diploma. With the establishment of the "point system," a student who merely passes in a subject receives no merit points, and to graduate he must receive one hundred and twenty-eight points, which are to be obtained only by making good and superior grades in at least two thirds of the work he carries. In the past, the scholarship standard of the State College has been high, but this additional imposition of the point system will be most discouraging to the student of ability who tries to "Get by"; and it will make it impossible for the individual of poor ability to receive a diploma from the State College.

Loafers and incompetents are eliminated at the State College within a very brief period and with little cost to the State.

In the main, the great majority of students take commendable pride in their grades and there is lively competition among the various organized groups (secret and non-secret) to win scholastic honors. As a result the point system simply reinforces the standard already in force at this institution.

NON-RESIDENT TUITION.

The legislation of 1920 authorized the tuition of \$75 a semester or \$150 per year, to be charged to all students attending the State College of Washington from states other than Washington. This non-resident fee has produced no appreciable income, but has practically eliminated the foreign enrollment of the college. Correspondence now in the files of the institution shows that the students either have gone to other institutions or have given up their hope of obtaining an education.

The present enrollment of the college is practically limited to children of Washington citizens, who are quite right in their demands for strict economy in the expenditure of public funds and moderation in tax levy; but with all the need for economy and moderate taxation, the fact remains that citizens of Washington will not tolerate inferior training for their children. Conversations and correspondence with parents whose sons and daughters are enrolled in college reveal this fact in unmistakable terms. The Board of Regents, therefore, desires to reiterate the fact that the teaching staff and scientific and laboratory equipment generally, must be kept up to standard. The work of the College cannot be allowed to deteriorate. Any retrograde movement in institutional efficiency is paid for in the lives of young men and women who receive the instruction. Economy necessitating inefficiency in teaching and institutional work generally would be regarded by the parents as the worst kind of extravagance. The Board of Regents, therefore, feels obliged to present with reasonable insistence the actual and legitimate needs of the State College.

HOME ECONOMICS BUILDING.

The Board of Regents in its Thirteenth Report, and two years later in the Fourteenth Report, commented upon the need for a new Home Economics building as follows:

"During the last six years the student attendance of the College of Home Economics has increased by more than 250 per cent. Since the erection of the present home economics building, nearly a decade ago, the attendance has multiplied many times, and the present situation is such that further expansion is practically impossible until additional facilities are provided.

"No more important duty rests upon the State College than that of providing ample instruction in the various arts and duties of housekeeping and the care of the home. The whole field of home economics is growing and reaching out in new directions. Within the last few years there has been an increasing demand for the services of young women skilled in institutional management, a branch of work pertaining to the operation of large dining halls, cafeterias, and so on, dealing with the problems of buying and serving food for large groups rather than for the smaller family group in the home. Institutional management may be regarded as a comparatively new line of women's work, and in the training

of young women for this employment, the State College at present is handicapped by its lack of classroom and laboratory space. Another year or two of student increase in the College of Home Economics will create a most perplexing situation, unless large additions are made to this branch of the institution's equipment."

As matters now stand, enrollment in this important department of the college has reached its limit. Work of this sort is carried on largely by the laboratory method and when the laboratories are filled no more students can be received.

MEN'S GYMNASIUM.

We quote from the Fourteenth Report:

"The present gymnasium was built nearly twenty years ago when the State College had less than 600 students, and only limited requirements in physical education. The state law now requires some form of recreational activity (a minimum of ninety minutes a week) for each student during his stay in college.

"Furthermore, the state law now makes physical training compulsory in all Washington schools. Because of the shortage of properly trained teachers, it has thus far been impossible for the Washington schools fully to obey the law.

"It is the duty of the State College department of Physical Education to provide recreational activity for all students; also, to train teachers of physical education who are now badly needed. But with a gymnasium built twenty years ago for less than 600 students, and a student body approaching 3,000, the situation is all but hopeless.

"Nor is this all. By both state and federal laws, the State College is required to give military training to all regularly enrolled male students; and in order to give this training at all properly, a gymnasium must be used for nearly half of every college year. Late fall, winter and early spring at the State College are characterized by weather which makes outdoor military drill impossible, except at serious risk to the health of students.

"Finally, there is a consideration more vital, if anything, than those already mentioned. The bodily health and vigor of college students depend in no small measure upon the mingling of recreational activity and exercise with their hours of study. It was their understanding of this fact which caused the members of the Washington legislature to propose and pass the state physical training laws which apply to grade schools, high schools and the college. The wisdom of the law cannot be doubted; but gymnasium and properly trained teachers are required to make the law effective."

There is now drastic need for increased gymnasium facilities for both men and women. The new residence hall, by increasing the housing accommodations, has made room in Pullman for several hundred more students than could otherwise attend. This increased attendance was gratifying from the point of view of students and parents who wished to have their children properly housed while in College, but complicates matters so far as the facilities for physical training are concerned.

The State College is fortunate in having a splendid outdoor athletic field, which at comparatively little cost has been improved until it is capable of furnishing recreational facilities during the open months of the year. During late fall, winter, and early spring, however, outdoor recreational work has practically had to be discontinued. No more urgent need now confronts the State College than that of more adequate gymnasium facilities.

In the experience of large colleges and universities throughout the country it is found that recreational work of this kind offers one of the best means of preserving the health and physical tone of the students. When enrollment passes from hundreds into thousands, this responsibility is one that rests heavily upon college and university administrators.

DAIRY MANUFACTURES BUILDING.

The legislature of 1919 appropriated \$175,000 for "buildings and equipment" at the State College and it was the desire of the Board at that time to spend as much as possible of this amount for the erection and equipment of a modern dairy manufactures building. Confronted in 1920 with lack of housing facilities for women students which demanded action, the Board authorized the building of R. C. McCroskey hall (for which only \$75,000 was specifically appropriated), which left for the construction of the Dairy Manufactures Building approximately \$100,000. The situation at that time was made still more difficult by high building costs. Having constructed R. C. McCroskey hall from state funds, and having rented Community hall from the Community Building Company, the Board authorized construction work on the Dairy Manufactures building with the funds available. The foundation was laid and a great deal of the steel frame work was put in place.

The continuation of high building costs and the increased need for public economy has made it impossible to finish the dairy manufactures building. The matter was still further complicated by the tornado which, on July 13, 1920, wrecked many buildings on the College Farm and otherwise damaged the equipment and work of the farm and experiment station.

The dairy manufactures building should be finished, of course, at the earliest possible moment. As matters now stand instructional work for dairy students is unsatisfactory and only a limited number of students can be received.

It should be borne in mind that Washington is an extremely diverse state. No state in the Union has a wider variety of farm industries than Washington. While this is gratifying from the point of view of developed and potential agricultural wealth, it creates a serious situation in the State College and agricultural experiment stations. Various great farm industries, each amounting almost to an empire, have specific problems to be solved. They come to the State College for help.

One of the great industries, of course, is that of dairying, in which more than 25,000 Washington taxpayers now are engaged. Going into state and foreign markets Washington dairy products come in competition with similar products from other large dairy centers. The eastern states which now compete with Washington dairy products, quite without exception, have their land-grant colleges and universities equipped with dairy buildings and laboratories of the kind desired at the State College. These buildings and laboratories are equipped to solve technical problems that are submitted by the dairymen of the various states wherein the institutions are located. They also train young men for work in the dairy manufacturing plant and on the dairy farm. This branch of agricultural production, as all know who are engaged in it, deals with a perishable product, and in the manufactured output a uniformly high quality must be maintained in order to keep a place in competitive and discriminating markets.

The success of the dairy industry of Washington is a splendid tribute to the men who are engaged in it, but dairying, like many other branches of agricultural production, will increase in volume of output and reach larger and better markets, if given a chance to develop. Dairymen and

dairy manufacturers must have skilled assistants. Unless some adequate provision is made for training this help in their own state institutions, they will be put in the rather anomalous situation of having to seek aid from competing dairy states whose land-grant colleges, although provided with dairy equipment, are busy with their own local problems. A situation of this kind would be against the development of the Washington dairy industry.

Furthermore, young men of Washington who desire to equip themselves for technical work in dairying, in the absence of adequate provisions in this state, will be under the necessity of attending distant institutions and of paying non-resident tuition fees similar to those enforced by the State College.

DAIRY MANUFACTURES BUILDING OF SERVICE TO THE FRUIT AND POULTRY INDUSTRIES, AS WELL AS TO THE LIVESTOCK MEN OF THE STATE.

When the four-story Dairy Manufactures Building is completed it will very properly include complete equipment in refrigeration, machinery for butter and cheese making and equipment for experimental work in milk powder manufacture, and in addition to this there will be two large compartments in the basement of the building which will accommodate two car-loads of apples in order that the horticultural experts can make a careful study of the facts dealing with the storage of fruit. If success can attend this investigation, the apple growers of Washington will be enabled to save thousands upon thousands of dollars per year. One of the leading fruit men of Washington made the statement recently that if this building could be completed and such investigation carried to a successful conclusion, the apple growers of this state would save more money each year than the entire building and equipment will have cost!

In addition to this, the Dairy Manufactures Building will permit of a careful study of the preservation of poultry products and meats. In fact this building, when completed, will be able to render great service to the twenty-five thousand dairymen of the state of Washington, to the thousands of fruit men, as well as to thousands of men and women engaged in the poultry industry. Furthermore, this building will also be of service to the stockmen.

The Board hopes that the legislature will find it possible to authorize the completion of the Dairy Manufactures Building in the near future.

GENERAL COLLEGE EXTENSION.

In recent years the public has made upon colleges and universities throughout the country a wider demand for instruction and help than can be met by the courses given to resident students. With increasing insistence it has been urged that citizens who have no children to attend college, and who themselves cannot attend, although they contribute to the taxation fund supporting the College, are entitled to some of the benefits of college teaching. The rightness of this claim is obvious.

The last few years, therefore, have been a period of rapid growth in the division of General College Extension. Motion picture films, correspondence

courses, and "extension courses" are the chief agencies by which this work is carried on. One of the advantages of this class of instruction is that of its comparatively low cost. More than 180,000 persons have been reached by the work in general college extension in the last year.

The Division of General College Extension has been one of the least expensive, because the men and women who take correspondence work are quite willing to pay for much of the service they receive. It is hoped that in the very near future this work can be made entirely self supporting.

THE GRADUATE SCHOOL.

Graduate work at the State College of Washington was first announced in 1896, since which time the number of students taking graduate work has increased steadily. During this biennium 250 graduate students have been enrolled. The graduate courses now include, agriculture, engineering, animal husbandry, bacteriology, botany, chemical engineering, chemistry, dairy husbandry, economic science and history, education, electrical engineering, farm crops, English, farm management, foreign languages, geology, home economics, horticulture, mathematics, mechanical engineering, mining and metallurgy, physics, plant pathology, poultry husbandry, veterinary science, soils and zoology.

Graduate credit for extension study is given to those who comply with the necessary educational requirements and who also have credit in prerequisite courses. The extension courses in which graduate credit is now offered include vocational education, educational sociology, the junior high school, improved teaching through measurement, the English novel, methods of teaching agriculture, the high school, social psychology, modern French literature, French literature of the seventeenth and eighteenth centuries, and German and Spanish literature. In the annual summer session opportunity is offered for graduate study in education, economics, English, foreign languages, home economics, and the sciences.

CHEMISTRY.

Class enrollment in the department of chemistry in the period covered by this report, reached a total exceeding 2,300 students. The large enrollment is accounted for by the fact that in many colleges, departments and divisions of the State College one or more courses in chemistry are necessary. The "majors" in chemistry for the two-year period ending June 30, 1922, were ninety-eight in number. The trend is now toward chemical engineering. This increase in enrollment has taken place in spite of industrial depression. One of the chemistry graduates recently took a position with an electro-chemical concern at Niagara Falls; another with an oil refinery at Toledo, Ohio; and another has been appointed assistant chemist of the Oklahoma experiment station. These positions are typical of the field open in this work to well-trained young men and women. The major enrollment in chemistry increased in the last year more than 22 per cent.

High standards of scholarship are maintained and special attempts are made to give students individual instruction and help.

GEOLOGICAL INVESTIGATION.

Aside from the work of caring for an increasing number of students, the department of geology has devoted much time to a geological survey of the state. Additional information has been secured pertaining to the limestone deposits of Washington. A report of the water resources of the White Bluffs area has also been published. Investigations of the iron ores of Washington have been made and reported upon. Surveys of the coal deposits of Whatcom and Skagit counties have also been made.

ECONOMIC SCIENCE AND HISTORY.

The enrollment in the department of Economic Science and History for the year 1922 was 655, an increase of about fifty per cent over the enrollment of the previous year. The number of "majors" in this department is now more than three hundred each year, and is increasing. More than ninety per cent of the majors are in business administration, this enrollment unquestionably being a response to the industrial and business conditions now existing in the country. Education in business now is the aim of an increasingly large number of young men and women. Many students majoring in other fields wish one or more such courses. The rapid expansion in this field of business and industrial development indicates well the necessity for institutions of higher education to be ready to respond to the changing needs of the people.

MECHANIC ARTS AND ENGINEERING.

In spite of a considerable slump in industrial activities, the engineering enrollment of the State College is becoming larger every year, the increase for the closing year of this biennium being about twelve per cent. Expenditures for the biennial period beginning April 1, 1923, will of necessity be devoted to replacement of antiquated equipment, and the addition of new types of apparatus covering new experiments and improved methods.

The greatest need of the College of Engineering at the present time is for the completion of the Mechanic Arts building. This building has been fully utilized during the past year. The unfinished floors of the building are deteriorating rapidly and will have to be finished in the next biennium, or else replaced which is an expensive process, amounting in the end to a waste of funds. Under existing conditions the unfinished parts of the building are unsanitary. With the completion of the two upper floors and the reduction in the cost of building material, it is now estimated that the work necessary to finish the Mechanic Arts Building can be done for \$67,900.00.

ENGINEERING EXPERIMENT STATION.

The work in this important division of the State College is represented by the bulletins which have been published or reprinted during the period of this report. These include the following:

- Thawing Frozen Water Pipes Electrically.
- The Use of Ropes and Tackle.
- Well and Spring Protection.
- Water Purification for the Country Home.
- Commercial and Economic Efficiency of Commercial Pipe Covering.

The engineering problems now being studied by the members of the engineering staff include highway problems, the infiltration of air in buildings, the behavior of returning condensed water in vertical steam pipes, the relative efficiency of different types of boiler settings, relay pump efficiency, power plant pumping efficiency, the efficiency of shavings for pipe covering, heat losses from steam lines, and heat calculations with costs of supply lines. These problems are highly technical but are of considerable importance to industrial operations involving problems of engineering and efficiency in mechanical operations.

Other bulletins published by the engineering experiment station are as follows:

Sewage Disposal for Country Homes, issued March, 1914.

How to Measure Water, issued February, 1914.

Water Supply for the Country Home, issued January, 1916.

Construction and Maintenance of Earth Roads, issued April, 1916.

Cost of Pumping for Irrigation, issued August, 1916.

Fuel Economy in Domestic Heating and Cooking, issued December, 1917.

Engineering projects planned for the future include tests of the suitability of northwestern coal for use in producer gas engines, investigations of a new method for the impregnation of woods to improve their electrical insulation qualities, investigation of the efficiency of domestic water heating, testing of fuels and carburetors in combustion engines.

Public service rendered by the Engineering Experiment Station the last two years includes tests and analyses of coals, tests and analyses of road materials, tests of commercial pipe covering, calibration of electrical instruments, testing of the strength of materials, efficiency studies in power plants, testing of hydraulic machinery, testing of small engines and motors, consultation with regard to theory and design of experimental apparatus; and preliminary advice to inventors.

THE LEGAL STATUS OF THE ENGINEERING EXPERIMENT STATION.

The establishment of the State College of Washington was made on the authority of the following laws:

1. The Morrill Act, passed by Congress July 2, 1862:

This provides land grants for each state and specifies that the income shall be used for "at least one college where the leading subject shall be—to teach such branches of learning as are related to agriculture and mechanic arts—in order to promote the liberal and practical education of the industrial classes in the several pursuits and professions of life."

It is clear that the terms were purposely made general rather than specific so that those entrusted with the development of the land-grant colleges could adapt the work to fulfil the spirit of the act.

2. The Enabling Act of February 22, 1889:

This Act provided for the admission of Washington as a state, with North Dakota, South Dakota, and Montana. This provides for land grants of 90,000 acres of land for the "use and support of agricultural colleges in said states. . . . and in a later section,—“To the State of Washington: for the establishment and maintenance of a scientific school, 100,000 acres.”

3. The first Legislature of Washington passed on March 28, 1890:

“An Act to create a Commission of Technical Instruction and to establish a State Agricultural College and School of Science, and to declare an emergency.”

By this act the two land grants, totaling 190,000 acres were united into a single endowment for the institution thus established. Section 3 provides that:

"It shall be the object and duty of the commission to further the application of the principles of physical science to industrial pursuits."

and to make sure, Section 6 provides that one of the objects of the college "shall be to train teachers of physical science and thereby further the application of the principles of physical science to industrial pursuits."

4. An Act approved March 9, 1891, adds that

"the college shall be devoted to thorough instruction in all branches bearing upon agricultural and other industrial pursuits."

Later acts, both State and national, support and broaden the work thus assigned to the State College of Washington, but none has sought to limit or qualify in any way the work along the basic lines of *"Agriculture and the Mechanic Arts."*

It would be difficult to imagine a better authority for the work in engineering research than that given by the state act of 1890. This particularly is true when the necessity for broad phrasing in such laws is kept in mind.

AID TO HIGH SCHOOLS.

About two hundred of the graduates of the State College are now teaching in the high schools of Washington. Many of the graduates of the College have been in teaching positions for three or more years and are now holding important positions, such as those of high school principals and school superintendents. The State College deems it of great importance that these college-trained men and women, who as administrators come in contact with many boys and girls at impressionable periods of their lives should be thoroughly imbued with the right ideas of Americanism and service. It is gratifying to know that for the most part these college-trained teachers, principals and superintendents have gained a reputation for having these qualities, and that their services are increasingly in demand by the school authorities.

REPORT
OF THE
STATE OF WASHINGTON
TAX INVESTIGATION
COMMITTEE

APPOINTED BY

The Governor, Louis F. Hart

**By Virtue of Chapter 171 of the Session Laws
of the State of Washington**

1921

STATE TAX INVESTIGATION COMMITTEE

Nathan Eckstein, Seattle, Chairman

D. W. Twohy, Spokane

Alex Polson, Hoquiam

W. W. Robertson, Yakima

George M. Elliott, Tacoma

Peter McGregor, Hooper

Frank D. Oakley, Tacoma

S. B. L. Penrose, Walla Walla

Robert H. Harlin, Seattle

Reeves Aylmore, Jr., Seattle, Secretary

OLYMPIA

FRANK M. LAMBORN  PUBLIC PRINTER

1922

To the Citizens of the State of Washington:

In the month of July, complying with chapter 171 of the Session Laws of 1921, I published a statement of the tax situation in this state. Supplementing that statement I am submitting herewith the complete report of the special committee I appointed to study the tax problems of the state. In making this report public I am complying with the wishes of a great number of the citizens of the state who are studying the problem with the idea in view of bringing to the attention of the next legislature some changes in our system that will help to change the present unequal load that real estate and personal property are now bearing.

I commend to your special attention those paragraphs in this report relating to the present system of assessing property and the remedy suggested by the committee. Also the paragraph dealing with the subject of budget control and the paragraphs relating to the school finance of the state. I had given these questions considerable study prior to the submission of the committee's report and the recommendations submitted are in accord with my general views on the subject. I am in favor of a strict state control over the assessment of property. The detail of working it out is not entirely clear in my mind as yet. The budget system I have always advocated, especially a budget for the state placing the responsibility entirely on the executive and holding him to account for the management of the state's finances. The school question is an especially complicated one. I am not prepared at this time to say that I am in accord with the committee's recommendation, but it is certain that the funds being raised and expended by the educational department of this state must be handled in a different manner.

The rest of the many subjects contained in this report have been hastily examined by myself and I am not prepared to make a statement at this time as to their merit, but I have hopes that the citizens of the state will give this question continued study and be prepared at the next session of the legislature to give me their vigorous support in bringing about a better system of tax administration, to the end that governmental functions may still be carried on entirely in accord with the public's wishes, but with rigid economy.

LOUIS F. HART,
Governor.

INVESTIGATION OF TAXATION.

AN ACT authorizing the Governor to investigate the subject of taxation and to employ assistance in making such investigation, and making an appropriation therefor.

WHEREAS, real property and tangible personal property are now bearing the entire burden of taxation; and

WHEREAS, this class of property cannot be any more burdened without confiscation; and

WHEREAS, it is necessary that some steps be taken to bring about a more equitable and fair distribution of the burdens of government as related to raising of revenues;

BE IT ENACTED by the Legislature of the State of Washington:

GOVERNOR AUTHORIZED TO MAKE:

SECTION 1. That the Governor of the State of Washington be, and he is hereby empowered to take such steps as he shall deem necessary to properly investigate the entire subject of taxation.

ASSISTANTS:

SECTION 2. That he shall employ such expert assistants as he may deem necessary to make a thorough and comprehensive investigation of the entire subject of taxation.

REPORT:

SECTION 3. That he shall make and publish a report of his findings and recommendations regarding the subject of taxation at least six months before the meeting of the next Legislature, and file his report with the Legislature for its information.

APPROPRIATION \$20,000.00:

SECTION 4. There is hereby appropriated from the general fund to the Governor of the State of Washington the sum of Twenty Thousand Dollars (\$20,000.00) or so much thereof as may be necessary to be expended upon his personal voucher to pay the expenses of said investigation.

Passed by Senate March 1, 1921.

Passed by House March 8, 1921.

Approved by the Governor March 21, 1921.

Pursuant to the above resolution, the Governor addressed a communication dated June 17, 1921, to the following named citizens of the State of Washington, requesting them to act as a committee to investigate the tax system of the State and report to him a sufficient time in advance of July first to permit him to make the report required under the Act providing for the investigation:

NATHAN ECKSTEIN, Seattle

D. W. TWOHY, Spokane

ALEX POLSON, Hoquiam

GEORGE M. ELLIOTT, Tacoma

FRANK D. OAKLEY, Tacoma

W. W. ROBERTSON, Yakima

PETER MCGREGOR, Hooper

S. B. L. PENROSE, Walla Walla

ROBERT H. HARLIN, Seattle.

CHAPTER I.

ORGANIZATION OF COMMITTEE.

On Wednesday, July 13, 1921, the persons named met with the Governor in Seattle for the purpose of organization.

The Governor called the meeting to order, stated its purpose, and requested the committee to select a chairman and secretary. Mr. Frank D. Oakley was elected temporary secretary. Mr. Eckstein of Seattle was elected chairman. He was instructed to maintain the office of the committee in Seattle. Reeves Aylmore, Jr., of Seattle, was elected permanent secretary of the committee.

The only other business transacted at this meeting was that of fixing dates for future meetings and giving instructions to the chairman to secure and equip an office and engage clerical help. It was decided to hold regular meetings of the committee on the second Monday of each month.

PUBLIC MEETINGS.

The committee decided to hold public meetings in all of the principal parts of the State, and to extend to every taxpayer and to those interested in taxation, an invitation to express their views concerning the changes to be made in the tax laws. Twelve public meetings were held at: Seattle, Tacoma, Aberdeen, Chehalis, Vancouver (Washington), Yakima and Spokane. Certain dates were set for the lumber interests, the railroads, real estate owners, farmers, and fruit growers, and at these meetings an effort was made, with satisfactory results, to have every interest in the state represented. Chambers of commerce and other organizations were invited to send representatives to discuss the subject of taxation and to recommend changes that would bring relief.

These meetings were well attended and much interest was shown in the subject. In the earlier meetings an attempt was made to hold the speakers to the subject of changes in the law needed to make the distribution of the tax burden more equitable and relieve real property and tangible personal property. This plan had to be abandoned, as only a few people had suggestions to offer, but all wanted to speak on the general subject of "Too much money being spent by the taxing bodies in the state."

At meetings held in the farming and fruit growing districts it was frequently asserted that the farmer cannot rent his farm to a tenant for enough to pay the taxes on the land, and that if the tax burden becomes heavier farming and stock raising will cease to exist in the State.

The principal speakers at the meetings in the cities came as representatives of the associations of real estate brokers rather than as the

owners of real estate. The small home owner was conspicuous by his absence. The committee held two public meetings for the purpose of hearing from owners of real estate, but only a few owners appeared, and their concern was not in a changed system of taxation, but in some plan to stop the local taxing bodies from proceeding with the expenditure of public funds over the protest of the owners of the property that carries the load.

At several of the meetings papers were read which showed that the several organizations of business and labor in the state were willing to, and did, study the subject with the idea of helping to bring about some beneficial change. These papers are bound in a separate volume accompanying this report.

It was not deemed advisable to have a detailed stenographic report of the proceedings of the meetings. The stenographer was accordingly instructed to secure the name of each speaker, follow his remarks, and take down only such statements as related to taxation questions. The record of each meeting is separately kept and copies of the papers read at each meeting are attached to the record.

A reading of the record of these meetings will convince the reader of one thing, at least—that many people feel that the state is suffering from too much government. The committee suggests to the Governor the advisability of publishing an outline statement in simple form showing all of the divisions of government, organizing it in such a manner as to present the demands of government for state, county, city and district, pointing out the numerous inspections, their cost, and the good derived. The people do not know what they are getting for their tax dollar. If they knew they could better advise their representatives in the legislature.

Another thing is disclosed by the record: property is not equitably assessed. This fact is known by many property owners from personal experience and in every meeting much time was used in calling the committee's attention to these inequalities and in presenting proof of assessments varying from twenty to a hundred seventy-five and two hundred per cent.

The meeting of January 30th and 31st, held in Seattle, was of particular importance. Oregon has a committee appointed to do the same work for that state that this committee is doing for the Governor. At this time the majority of the Oregon committee, namely, Mr. I. N. Day, chairman, Mr. Coe A. McKenna, secretary, Mr. Charles A. Brand, and Mr. Walter M. Pierce, met with the Washington committee. A reading of the short report of this meeting is especially recommended.

At this meeting also, the preparation of our report was discussed. A study of the tax problems of other states and of the reports made by other committees of like character led the committee to feel that the report should be presented to a tax expert for final draft. It was unanimously decided to ask Dr. Harley L. Lutz, professor of economics

in Oberlin College, and editor of the Bulletin of the National Tax Association, to come to Seattle and, with the secretary, prepare the report, based upon the findings of the committee, and to include in the report the outlines of a model tax system for the State of Washington, based upon the plan proposed by the National Tax Association, adapted to the special needs of our state.

Committee meetings were a heavy draft on the time of each of the members. Nevertheless, the meetings, with few exceptions, found all members in attendance. About the first of the year Mr. D. W. Twohy was made a western representative of the Federal Reserve Board, and his duties as such kept him from the committee meetings, but in order that he might be kept advised, his nephew, Mr. Edmund P. Towhy, at his request, attended the meetings in his behalf.

SUMMARY OF RECOMMENDATIONS AND SUGGESTIONS.

For convenience the committee's findings and recommendations are summarized here. A more detailed discussion of these suggestions will be found in the body of the report.

—1—

The establishment of a state tax commission of three members, to be appointed by the Governor for a term of years and at sufficient salaries to attract high class men, and the thorough revision of our system of tax administration under the control of this tax commission. (Page 37.)

—2—

The introduction of assessment at full value, with proper safeguards against local extravagance during the transition. (Page 40.)

—3—

The development of a budget system for the state and of a plan of budget control over local spending districts including counties and municipalities, this control to be vested in the proposed state tax commission. (Pages 48-49.)

—4—

The most careful economy and efficiency in public expenditures on the part of state, county and local officials. (Pages 11-17.)

—5—

The assessment of all public utilities by the proposed state tax commission. (Page 32.)

—6—

The equalization of all assessments by the proposed state tax commission and the abolition of the present ex officio board of equalization. (Page 40.)

—7—

Administration of the inheritance tax by the proposed state tax commission. (Page 41.)

—8—

Increase of the filing fees and annual license taxes on corporations. (Pages 53-54.)

—9—

Increase of the tax on fuel oil used in internal combustion engines to three cents per gallon. (Pages 60-61.)

—10—

Increase of the fees charged by various county offices sufficient to make these offices self-sustaining. (Pages 54-55.)

—11—

The establishment of a highway tribunal under the highway department for the purpose of securing more vigorous action against those who violate the highway law. (Page 53.)

—12—

Restriction of the personal exemption to household goods and personal apparel. (Page 58.)

—13—

More strict construction of the exemption of cemeteries. (Pages 58-59.)

—14—

Regulation of the maturity of bond issues in accord with the life of the improvement financed thereby and the use of serial bonds to prevent refunding. (Pages 59-60.)

—15—

Program of reforestation through tax adjustment. A constitutional amendment probably will be necessary to secure the full benefits of this program. (Pages 55-58.)

—16—

Extension of the jurisdiction of the department of public works to all motor vehicles using the highways, and the adjustment of the schedule of fees to a level that will make this division of the depart-

ment self-sustaining. Consideration of a gross earnings tax on commercial motor vehicles when all have been brought under the jurisdiction of the department. (Pages 51-53.)

—17—

School Finance. (Pages 42-45.)

—18—

Discussion of the taxation of intangible property. (Pages 62-63.)

—19—

Memorial to Congress on the following subjects:

(a) Supporting the proposed amendment to U. S. Revised Statute, Section 5219, relating to the taxation of national banks. (Pages 36-37.)

(b) Supporting the proposed amendment to the federal constitution to prevent further issues of tax-exempt securities. (Pages 69-73.)

(c) Urging the federal government to relinquish the inheritance tax for the use of the states. (Page 75.)

—20—

Introduction of a gross earnings tax for telegraph companies. (Page 35.)

—21—

Centralized assessment of the property of all public utilities by the proposed state tax commission. (Pages 31-33.)

—22—

Introduction of a mortgage recording tax of fifty cents on each \$100, to apply to all mortgages in excess of \$1,500. (Page 55.)

—23—

Revision of the brackets of the inheritance tax with a view to increasing the tax. (Page 61.)

—24—

Removal of the county assessor from the county board of equalization. (Page 69.)

CHAPTER II.

THE REVENUE AND EXPENDITURE SITUATION.

The revenue problem which confronts the State of Washington is not one peculiar to this state alone. Every state in the union is seeking, in one way or another, to meet satisfactorily the same problem. In some it is no doubt more acute than here. Everywhere the costs of government are rapidly mounting, and tax rates are rising to unprecedented levels. No fewer than eight states have recently created special committees of investigation similar to this one.

In some respects the situation in Washington is quite different from that which prevails in the older states, or in those with markedly different economic characteristics. Potentially this state possesses vast wealth in lumber, minerals, fisheries and soil, but these resources are as yet not fully developed. Their full development must wait for population and capital. The state is in its infancy economically. It therefore lacks the immense reservoir of tax paying power to which older and more wealthy states have access.

Nevertheless, in Washington we have been under the necessity of providing the agencies of organized government and of modern social organization on a comprehensive scale. Our school system extends to every corner of the state, and we have provided in many places facilities for the education of a few children which would be adequate to care for larger numbers at little or no additional cost. We have covered the state with a magnificent system of arterial highways, hundreds of miles of which traverse sparsely settled districts. In various other ways we have been obliged, by the pressure of public opinion and drift of the times, to provide those governmental facilities which make most of the difference between pioneer conditions and comfortable modern life, and to do this for a relatively small population and on a relatively small basis of taxable wealth. The state and local financial problems are at present serious, largely because of the gulf between the enormous physical territory to be served and the limited available taxable resources. The tax duplicates of many cities in the East exceed the entire duplicate of the state, yet we are endeavoring to provide governmental services on a scale and of a quality comparable with the East, for an area of 69,127 square miles.

The act which created this committee indicated a definite problem to which an answer was to be sought. This problem is stated, in the terms of the enactment, as that of relieving real estate and tangible personal property of a part of the tax burden which these classes of property are now carrying. Your committee understands this to be, in other words, the problem of the more equitable distribution of the tax burden. This problem may be approached from two angles, both of which have been given careful consideration:

First: The more equitable distribution of the tax burden through improved administration and enforcement of existing tax laws.

Second: A redistribution of the tax burden through the development of new sources of revenue.

We have been unable, however, to confine our inquiries wholly to this rather limited view of the state's revenue problem. We have realized that the tendency towards further increase in the outlays made by the state and local subdivisions is steady and more or less inevitable, so that the question of the future increase in the total revenue needs cannot be entirely avoided. The full consideration of the state's future revenue requirements would carry us far beyond the scope of the problem committed to us, and we have undertaken no forecast of these needs, nor have we deemed it proper to formulate a complete revenue program to meet the public requirements for an indefinite time. A thorough study of this larger problem would require more time and more ample resources than were at our disposal. Farther on in this report will be found some suggestions which look toward the development of a model taxation system for the State of Washington.

REVENUE NEEDS OF THE STATE AND LOCAL SUBDIVISIONS.

The first angle of our problem is that of the revenue needs of the state and its local subdivisions, and the manner in which these needs are being met out of the existing revenues.

1. State Expenditures:

The aggregate of taxes levied in the state for all purposes for the years 1910, 1915, 1920 and 1921 is shown in the following summary table:

TABLE I.

	TOTAL TAXES LEVIED FOR ALL PURPOSES IN			
	1910	1915	1920	1921
State General	\$1,925,000	\$1,302,000	\$5,407,000	\$2,699,000
State Military	140,000	208,000	390,000	236,000
State Highways	916,000	1,589,000	3,004,000	2,986,000
State Educational	2,000,000	3,168,000	7,657,000	9,067,000
State Capitol			598,000	569,000
Veterans Compensation				1,180,000
County Total	4,785,000	10,275,000	16,249,000	16,468,000
School Districts	4,693,000	7,276,000	17,213,000	16,239,000
Ports and Parks				403,000
City	7,084,000	8,822,000	14,107,000	13,412,000
Road Districts	2,175,000	2,699,000	5,640,000	4,102,000
Various Local Districts	125,000	2,150,000	1,116,000	1,600,000
Aggregate Totals	\$27,083,000	\$37,468,000	\$72,362,000	\$68,001,000

These figures show that there has been a steady, and in recent years, a rapid increase in the levies for all purposes. The greater part of this increase has occurred in the second half of the period. This period, it

should be remembered, has been one of rapidly rising prices, and the sums raised by taxation reflect in considerable degree the growing inflation of prices and costs. The citizen has found that the dollar of private income would buy less as prices advanced. Governments are subject to the same economic law, and like the individual must seek such compensation as may be found in the period of declining prices.

This increase is shown graphically in the accompanying chart. It will be noted that the total tax levies have receded somewhat from the peak year 1920. This corresponds with the general turn in prices and business activity which came in that year.

Public bodies, however, are not able to take full advantage of falling prices without the greatest alertness and vigilance on the part of all public officials. Economy and efficiency in government are plausible slogans, but unless the whole body of taxpayers and public officials earnestly and honestly seeks to achieve these ends as the readjustment of prices occurs, the cost of government will not come down.

It must be emphasized that alertness and the will to economize will not suffice alone to reduce governmental outlays, unless there are also at hand the proper means for curtailing the expenditures of the different departments. This control can be effectively provided only through a budget system, which will operate not merely to set definite expenditure limits, but to compel more careful husbanding of the revenue resources.

A more accurate view of the character of governmental costs may be obtained if we analyze the state and local outlays from a different standpoint. We present first the expenditures of the state arranged according to the principal functions of government.

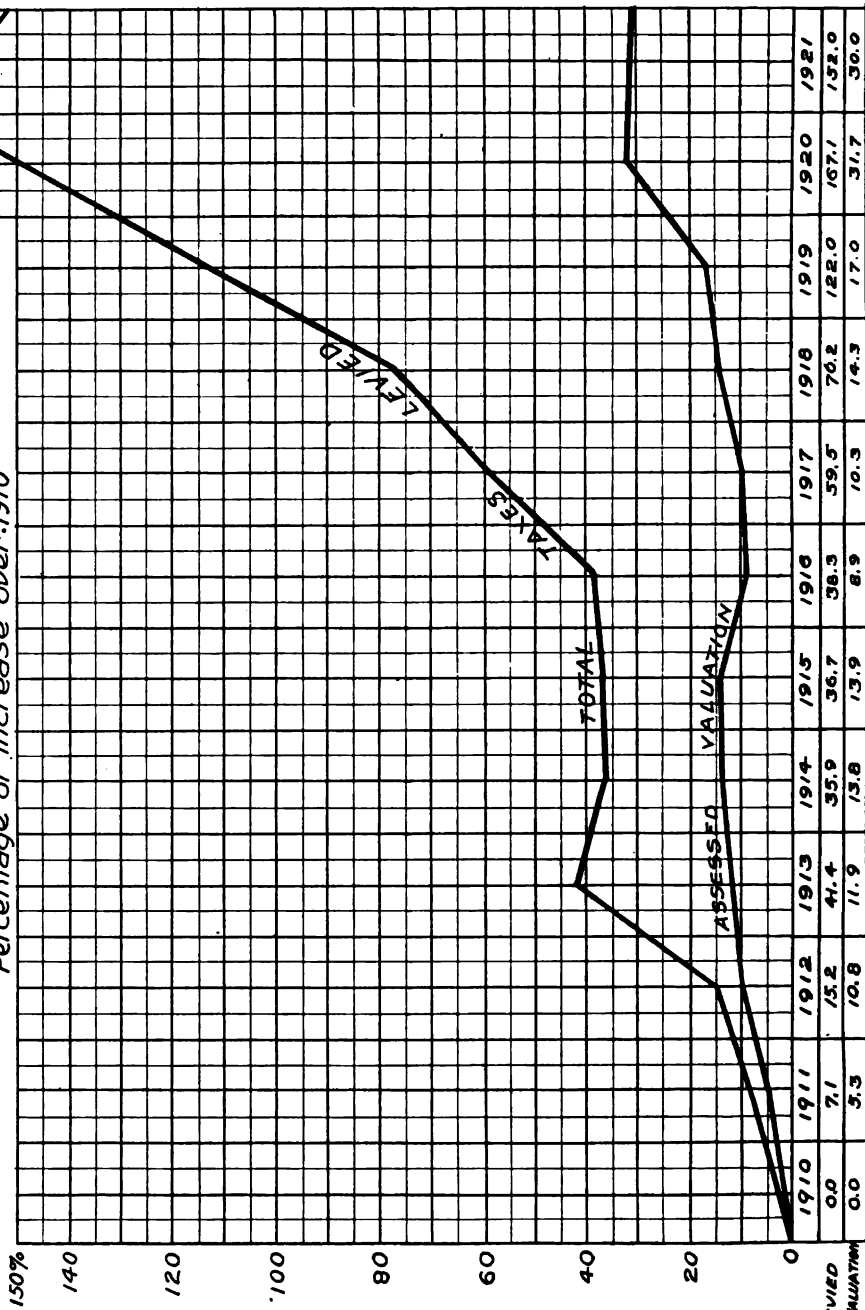
TABLE II.
GOVERNMENTAL COST PAYMENTS FOR STATE PURPOSES IN 1915 AND 1919,
ACCORDING TO U. S. CENSUS BUREAU CLASSIFICATION.

Class of Expenditure.	1915	1919
General Government	\$362,966	\$421,420
Protection to Life and Property.....	445,431	674,459
Development and Conservation of Natural Resources.....	297,638	451,579
Health and Sanitation.....	66,027	102,062
Highways	1,524,481	3,448,753
Charities, Hospitals and Correction.....	906,251	1,306,306
Education	4,038,711	4,952,270
General	816,165	271,253
Totals.....	\$7,339,660	\$11,628,608

It is clear that the bulk of the state expenditures are for general social functions, such as education, highways and philanthropic institutions, and that the primary functions of the state government are a relatively small part of the total cost. The state has entered these

Total Taxes Levied (State and Local) and Assessed Valuations in State of Washington Percentage of Increase over 1910

170%
160
150



TAXES LEVIED
ASSESSED VALUATION

newer fields of social welfare in response to popular pressure and the general tendency of the times. There are few who would demand the cutting off of these state activities, but all are inclined at times to forget the part they play in the increase of state taxes.

The causes for the increase in state expenditures are presented in terms of the various state levies in a table found in the appendix to this report. This table gives all of the state levies made in each year since the beginning of statehood. In the first year, 1889, there were only two levies—those for the general government and the militia. The third levy, for interest on state bonds, was added in 1890, and the fourth, for state school purposes, in 1895. The state bond levies disappear after 1902, but a public highway levy was added in 1906. The total state levy for all purposes rose gradually from 2.62 mills in 1889 to a peak of 7.60 mills in 1901, from which it receded to 4.80 mills in 1908. Four years later, in 1912, six additional levies were authorized, for permanent highway, college and normal school purposes, and the total state levy began to rise more rapidly. The capitol building levy was added in 1917, the reclamation and revolving fund levy in 1919, and the Centralia normal school and the bonus levies were started in 1921. The total number of separate state levies has now mounted to fourteen, with an aggregate for state purposes of 14.639 mills in 1921. The story of these levies confirms the evidence of the above table to the effect that the principal reasons for increase in cost of state government are found in the expansion of governmental functions.

2. Local Expenditures:

Similar data for a complete analysis of the total local outlays are not readily available. In 1919 there were five cities with a population in excess of 30,000, and for these the United States Census Bureau published figures which were arranged on a comparable basis. These are presented in the following table:

TABLE III.
ANALYSIS OF GOVERNMENTAL COSTS OF FIVE CITIES IN 1919.
(SEATTLE, SPOKANE, TACOMA, EVERETT, BELLINGHAM.)

General Government	\$1,470,000
Protection to Life and Property.....	2,578,000
Health	376,000
Sanitation	897,000
Highways	1,288,000
Charities, Hospitals and Correction.....	506,000
Education	4,789,000
Recreation	380,000
Miscellaneous	60,000
General	218,000
Total.....	\$12,562,000

It appears from this analysis that in these cities the total cost in 1919 of the primary functions of government, such as the operation of

the general governmental organization and the protection of life and property, was \$4,048,000, or slightly less than one-third of the total outlay. The other two-thirds, or more than \$8,500,000, was spent for various purposes which may be characterized (broadly) as the social functions of modern government, such as education, highways, the promotion of health and sanitation, recreation and similar objects.

We are not here concerned with the question of the degree of efficiency and economy which may be attained by these cities in the performance of the various activities which they have undertaken. The fact remains that in every modern community there is an irresistible demand that these activities be undertaken, and governmental functions are expanding in response to popular pressure.

These expenditures are valuable and necessary for the general welfare. They are for the social activities which have wrought the transformation from the raw conditions of pioneer life to the highly organized social life of the present time in the great northwest. These activities, however, are less fundamental than the primary functions of government, such as the maintenance of public peace and safety, and the protection of life and property. If severe retrenchment in governmental costs is to be undertaken, the greater part of the reduction must occur in the field of the less fundamental governmental services, that is to say, in the social activities.

Those who demand that severe economies in governmental cost be introduced, should realize the full significance of these demands.

In view of the rapid increase of public expenditures, and of the fact that the bulk of these increases have been caused by the great expansion of the social activities of government, it is equally necessary to emphasize the importance of scrutinizing with care any proposed further extension of governmental functions. In the flush of enthusiasm for new projects the public is often disposed to overlook the fact that these new governmental undertakings inevitably mean heavier taxes. A sober consideration of this increase of burden should precede every further expansion of governmental functions. Whenever possible such expansions as are absolutely necessary should be accompanied by the development of new sources of revenue to cover their cost.

REVENUE DERIVED FROM EXISTING SOURCES.

As another phase of our preliminary survey of the general financial situation in the state we turn to a summary of the revenues derived from existing sources. We have made no attempt to strike a balance of income and outgo. In the above section we pointed out the chief causes of the increased expenditure. Here we are surveying the leading sources of the public revenues.

The grand total of all moneys collected in the state for all public purposes is not easy to ascertain because there is no standardized

method of reporting the facts relating to the public funds on the part of the several officials, and also because there never has been coordination and compilation of the fees and licenses which are collected and disbursed within the counties. Our figures relating to this subject are therefore tentative and subject to correction.

We present in the table below a compilation of the total taxes for all purposes in the year 1921, except the indirect revenues collected by the various local taxing units.

TABLE IV.

SUMMARY OF REVENUES FROM ALL SOURCES, FOR ALL PURPOSES, 1921.

1	Property Taxes	\$68,206,809 00
2	Inheritance Taxes	480,165 55
3	Gasoline Taxes	411,848 68
4	License Fees:	
	(a) Motor Vehicle Licenses.....	3,556,962 44
	(b) Corporation Licenses.....	161,571 64
	(c) Other Licenses and Fees.....	49,662 99
5	Interest on Public Funds:	
	(a) Bank Deposit Interest.....	192,038 79
	(b) Investment Interest.....	1,059,780 51
6	Miscellaneous Receipts	18,140,531 45
	Total.....	\$92,239,371 00

With exception of indirect revenues collected by counties, cities and other taxing units.

Compiled in the Department of Efficiency.

The most significant fact about this table is the large proportion of the total taxes for all purposes that is borne by property. In 1921 this was 73.9%. This situation is not peculiar to Washington. In many of the older states a similar ratio of property to other taxes is found.

For example, in Minnesota the general property tax produced 57.7% of the revenues for state purposes in the same year, and 98.5% of the local revenues, or 89.1% of the total revenues for all purposes. In Wisconsin, the taxes on general property produced for 1920 80.7% of the total for all purposes. It is evident that even in those states which have made the most decided changes of their systems of taxation, the property of the state is still by far the most important single source of revenue.

This fact emphasizes the importance of thoroughly efficient property tax administration. Every state has more to gain from a thorough reform of its property tax than from any other single measure of tax reform.

We may pursue this analysis a step farther by examining the distribution of the property taxes to the different classes of property. The distribution since 1914, as shown by the reports of the state tax commission has been as follows:

TABLE V.
PERCENTAGE DISTRIBUTION OF TAXES TO DIFFERENT CLASSES OF
PROPERTY 1914-1919

Classes of Property	1914	1915	1916	1917	1918	1919
Railway Track and Right of Way.....	10.70	10.46	10.58	10.47	9.71	9.00
Railway Rolling Stock, etc.....	1.49	1.53	1.57	1.58	1.43	1.40
Telegraph Lines and Property.....	.04	.04	.04	.03	.03	.025
Telephone Lines and Property.....	.53	.64	.67	.69	.68	.646
Street Railways.....	1.73	1.69	1.62	1.60	1.79	1.56
Total Public Utilities.....	14.49	14.36	14.48	14.36	13.64	13.245
†All Other Real Property.....	72.90	73.46	72.32	71.79	70.83	69.50
All Other Personal Property.....	12.61	12.18	13.20	13.85	15.53	17.27
Total.....	100.00	100.00	100.00	100.00	100.00	100.00

†Includes town and city lots, farm lands, unimproved lands, timber lands, and all other classes of lands.

The actual result of the assessment and equalization of property since 1914 has been to decrease slightly the relative proportions of the taxes levied on public utilities and real property, and to increase the proportion falling on personal property.

The relative tax burden on real estate in Washington, as shown by the above table may be compared with the tax burden on real estate in some other states. In Ohio real property bore approximately 60%, the public utilities 12%, and personal property 28% of the direct taxes levied in 1920. In California real property carried 67.2% of the direct taxes in 1920, and in Massachusetts in recent years real property has carried between 65% and 70%.

The following distribution of revenues from different sources was reported for the city of Milwaukee for the years 1913 and 1920:

TABLE VI.
SOURCES OF REVENUE IN MILWAUKEE, 1913 AND 1920†

	1913 Revenue	% of Total 1913 Revenue	1920 Revenue	% of Total 1920 Revenue
General Property Tax.....	\$5,198,919	54.4	\$12,565,818	67.9
Income Tax	506,065	5.3	1,076,561	5.8
Water Revenue	871,452	9.2	1,117,337	6.0
Licenses	512,006	5.4	248,111	6.4
Miscellaneous	2,437,661	25.7	3,484,979	18.9
Total.....	\$9,487,000	100.0	\$18,492,868	100.00

†Milwaukee's Tax Problem, issued by the Citizens' Bureau of Milwaukee, 1921.

It is apparent that the relative distribution of taxes to different classes of property in Washington is not greatly different from that which prevails in other states. We do not mean that this burden is

not a heavy one, nor that it is a situation which does not call for study and possible correction. We cite these figures to show that the state of affairs complained of is not confined to Washington.

There can be little doubt that the present property tax burden, the country over, bears with greater apparent weight upon all classes of property on account of the serious effects of the general business depression of the past two years. Business activity has greatly slackened, and rents and incomes have declined, while taxes have remained fairly constant because of the comparative inflexibility of public expenses. For example, the city of Seattle bore with patience the tax load of three to five years ago and in addition the tremendous burden of special assessments created by the local improvements then being paid for. Business at that time was good, and the tax load was not then thought to be an oppressive burden. Business is dull now and the tax load is oppressive in consequence.

We have suggested that the tendency toward a still higher cost of government which is now so universal may continue for a time in Washington. Whether this increase, if it occurs, will press more and more heavily on the taxpayers will depend upon the relative growth of the wealth of the state, and the degree to which the public officials, state, county and local, are able to introduce higher standards of efficiency and economy in public affairs. We are glad to be able to say that at our public hearings little evidence or testimony was offered to show that public officials are careless, indifferent or inefficient in their administration of the public business. On the contrary, citizens often spoke of the high quality of service given by many of these officials.

We have been impressed, however, by the extremes to which the multiplication of local boards, levying bodies, and tax-spending agencies have been carried. Within the county there are the municipalities, the school districts, road districts, drainage districts, and other local improvement areas, and in some are port and harbor boards. The cost of local government has been unduly enhanced by reason of the vast number of overlapping tax-levying and administrative boards. A reasonable reorganization of the local government could be effected which would safeguard the popular interest in local autonomy while it would make possible considerable economies.

CHAPTER III.

Survey of the Washington Tax System.

1. OUTLINE OF THE REVENUE LAWS:

The trend of public expenditure is, as we have seen, toward greater outlay. This trend can only be counterbalanced by greater efficiency in government or by the curtailment of public functions and the reduction of the social subdivisions. It is highly desirable that economy and efficiency should prevail, and it is of the utmost importance that each proposed extension of governmental activities should be scrutinized with great care, especially in view of the steady rise of tax rates and tax burdens. It is improbable that any radical retrenchment will occur in either the range of governmental activities or in the level upon which these functions are now being financed; and the fundamentally important problem becomes, therefore, that of the more equitable distribution of the existing tax burden. This distribution is determined by the kind of tax system which is in use in the state and by the manner in which the taxes are administered. There is general complaint that certain classes of property are now carrying an undue proportion of this burden. The basis of this complaint and the possible lines of reform can only be understood from a survey of the tax system and its present administration.

The basis of the Washington tax system is the general property tax, which is prescribed by Article VII, Sec. 1, of the constitution. This section is as follows:

"All property in the state, not exempt under the laws of the United States or under this Constitution, shall be taxed in proportion to its value, to be ascertained as provided by law."

Section 2 contains the further provision that, "the legislature shall provide by law a uniform and equal rate of assessment and taxation on all property in the state according to its value in money and shall prescribe such regulations by general law as shall secure a just valuation for taxation of all property, so that every person and corporation shall pay a tax in proportion to the value of his, her, or its property."

The law now requires that all property be assessed for taxation at fifty per cent of its value in money. The assessed value of real property is to be fixed in every even numbered year, and such property is to be assessed and taxed in the district where the same is located. Personal property is defined by the statute as including "all goods, chattels, or estates; all improvements upon lands the fee of which is still vested in the United States or the State of Washington, or in any railroad company or corporation, and all and singular of whatsoever kind, value, nature or description, which the law may define or the courts interpret, declare and hold to be personal property, for the pur-

pose of taxation" The legal definition expressly excludes from the category of personal property for purposes of taxation, all property used exclusively in trade between this and other states or countries, and also all mortgages, notes, accounts, certificates of deposit, tax certificates, judgments, state, county, municipal and school district bonds and warrants. No deduction is now allowed on account of an indebtedness owed. Leases on real estate and all leasehold interests of a term less than the life of the holder are to be regarded as personal property.

All personal property shall be listed and assessed in the county in which the owner or agent resides. Exception to this general rule is made in the case of standing timber held or owned separately from the land, fish traps and nets and fishing locations, lumber and saw logs. These classes of personalty are to be assessed where they are situated.

Corporations:

The real and personal property of ordinary business corporations is to be listed and assessed in the same manner and by the same rules as the similar property of individuals. The personal property of gas, electric and water companies, street railroads and other road and turnpike companies, and of express, transportation and stage companies is to be assessed in the counties where the same is usually kept. The operative property of steam and electric railroads and telegraph companies is assessed by the state equalization committee.

Bank stocks are assessed to the owners thereof in the cities and towns where such banks are located. The assessment is at the full and fair value in money as of March first, with a deduction of a proportionate part of the assessed value of the real estate belonging to the bank. In practice the banks assume and pay these taxes for their stockholders. Shares of building and loan associations are exempt.

Insurance Companies:

Insurance companies are under the jurisdiction of the state insurance commissioner. The state has provided for a series of license fees, mainly for regulative purposes, and also for a tax on premiums as a revenue measure. The schedule of license fees paid by the companies include:

- | | |
|---|---------|
| (1) For filing articles of incorporation | \$25 00 |
| (2) For filing amended articles of incorporation | 10 00 |
| (3) For filing annual statement of condition and report of
Washington business | 20 00 |
| (4) For filing other miscellaneous papers | 1 00 |

The state also imposes a tax of 2¼% on all premiums collected or contracted for. Companies engaged in any kind of insurance other than life, are permitted to deduct from gross premiums the amounts paid policy holders as returned premiums. Life insurance companies

may deduct only the sums paid as premiums to admitted companies as re-insurance. If any insurance company shall have 50% or more of its assets invested in any bonds or warrants of this state, or bonds or warrants of any county, city or district of this state, or in taxable property within the state, or in first mortgages upon improved real estate within the state, the tax shall be 1% of the amount so collected.

Privilege and License Taxes:

In addition to the property tax and the license taxes mentioned above, the state imposes a number of privilege and license taxes, partly for the purpose of securing revenue, and partly as a means of regulating certain activities. Express companies pay 5% and car companies 7% on gross receipts from business done within the state in lieu of all other taxes except on office and other equipment in the various localities. The object in this case is simply that of securing revenue. The nature of the business makes any other form of taxation impracticable.

Motor Vehicles:

Motor vehicles are taxed as personal property, and in addition the owners are required to secure annual licenses, the cost of which is determined by the size and power of the cars. Each person who drives an automobile, whether owner or not, is also required to secure a license as an operator. The receipts from these license taxes are used exclusively for the construction and maintenance of the highway system of the state, and the recorded serial license numbers afford a means of regulating and controlling the use of motor vehicles.

Corporation License Taxes:

Two distinct license taxes are imposed upon corporations. The first is the filing fee of \$25.00 which is exacted from all new concerns at the time the application is filed for the articles of incorporation. The second is the privilege tax of \$15.00 per annum, which is levied upon all corporations doing business in the state. These receipts are covered into the state general fund.

Inheritance Tax:

A tax is imposed upon the net value of all property within the jurisdiction of this state, and any interest therein, whether belonging to the inhabitants of this state or not, and whether tangible or intangible, which passes by will or inheritance, or by grant, sale or gift in contemplation of death. The rates are graduated according to the size of the estate and the degree of relationship of the beneficiary. Requests to charitable and educational institutions are exempted. The inheritance tax receipts are deposited in the state general fund.

Poll Tax:

An annual poll tax of \$5.00 is imposed upon all persons in the state over twenty-one years and under fifty years of age, except idiots, insane persons and persons supported at public expense. Four-fifths of the proceeds are to be deposited in the state general fund, and one-fifth in the county current expense funds. In the event that the collection under the levies authorized by the Veterans Equalized Compensation Act are insufficient to pay the interest and principal on the bonds issued under this act, the legislature shall make appropriations from the general fund for these purposes in an amount not to exceed the poll tax receipts deposited in this state fund. (L. 1921, Ch. 174.)

Gasoline Tax:

An excise tax of 1c per gallon is now levied upon all liquid fuel sold in the state for use in internal combustion engines, to be paid by the distributors thereof. Kerosene is excluded from the operation of the tax. The receipts are deposited to the credit of the highway fund. (L. 1921, Ch. 173.)

Various Local Licenses and Fees:

The various local officials in counties and cities are authorized to collect fees for a considerable number of services rendered. Examples are the fee for the issuance of marriage licenses, the filing and recording of real estate transfers and mortgages, the issuance of warrants, etc. These fees are charged for the purpose of defraying the costs of the local offices, and the collections are used for that purpose.

2. ADMINISTRATIVE FEATURES OF THE WASHINGTON TAX SYSTEM:

We have already stated that the most important aspect of the problem of public finances in this state is, in our opinion, the more equitable distribution of the tax burden. It is evident that this is a problem which involves both the form of the tax system, that is, the kinds of taxes that are used and the manner in which these taxes are administered. In the preceding section are summarized briefly the kinds of taxes used in Washington, and in this section we shall first outline very briefly the administrative machinery which has been set up and then proceed to our criticism of the operation of the existing system of state and local taxation.

Administrative Organization:

The first, and in many respects the most important tax official is the assessor. The county is the assessment district, with the exception of Spokane and Whatcom Counties, in which the township is the unit. The assessor is locally elected, serving in the townships for one year, and in the counties for four years.

It is the duty of the assessor to call upon each person, firm or corporation in the district and secure from them lists of their taxable property. The law requires that the assessor view this property and assess or determine the value thereof for taxation purposes. The accuracy and completeness of the lists are verified by the taxpayers' affidavits, but the oath does not apply to the valuations which are placed on the several items by the assessor. Deputies may be appointed for such periods and at such compensation as may be authorized by the county commissioners. When the assessment is completed for the district the lists go to the local board of equalization for review, correction and equalization. The county auditor is empowered to add omitted property.

The county board of equalization is composed of the county commissioners, the county assessor and the county treasurer, or a majority of these, with the assessor acting as clerk. This board meets annually on the first Monday in August for the purpose of examining and comparing the returns of the assessment of property in the county. The councils of cities of the first and second class shall select a committee of three members to act with the county board with respect to all property situated within such city. In the course of this session, which may last not longer than three weeks, the county board may raise or lower the valuation of any tract, lot or parcel of real estate, or of any class of personal property, or the aggregate value of the personal property returned by any individual, wherever it believes that the value as assessed is not the true and fair value for taxation purposes. Five days notice in writing must be given to any owner of real or personal property before an increase may be made in the assessed value.

The tax rolls for the counties, when equalized, are forwarded to the state auditor for submission to the state equalization committee. This committee is composed of the governor, the state auditor, and the state treasurer, acting *ex officio*. The sessions of this committee begin on the first Tuesday in September, and may continue not more than twenty days. The committee is required to "classify all property, real and personal, and to raise and lower the valuations of any class of property in any county to a value that shall be equal and uniform so far as possible in any part of the state, for the purpose of ascertaining the just amount of taxes due from each county for state purposes."

The State of Washington has found it difficult, for various reasons, to develop and adhere to a consistent policy of centralized tax administration. The following resume of the history of the state tax administration since the organization of the state government reveals the lack of clear-cut conception of the administrative problems involved:

"When the State of Washington was admitted to the Union in 1889 the general property tax had already been established as the basis of its financial

system. The new state presented the relatively simple economic conditions which everywhere have proved most favorable environment for the development of that system of taxation. The original tax administrative organization was simple and displayed the characteristic decentralization of real authority. The local assessment was in the charge of a county assessor over whom no central control existed. This officer had little real authority over the multitude of deputy assessors in the tax districts, a condition which was highly favorable to the emergencies of the ubiquitous evils of under-valuation, evasion and discrimination in assessments. The statewide existence of these conditions was evidenced by the establishment of a state board of equalization in 1891. The duties of this board, originally composed of the secretary and auditor of state and the land commissioner, were transferred in 1893 to the board of land commissioners, a body which had superseded the single official in charge of that department. In 1897 the legislature reverted again to the original plan of 1891. These changes were due to the experiments that were being tried out in the organization of the land office. They suggest that the state board of equalization was not taken seriously and that considerations of convenience and economy, to say nothing of politics, took precedence over equitable tax administration.

"The forces which brought forth the tax commission are difficult to trace. No evidence has been found of a strong public sentiment such as has so often been the fore-runner and to some extent the progenitor of the tax commission in some other states. So far as can be learned, no special investigations had been made before the board of tax commissioners was decided upon and the absence of a clear formulation of plans resulted in several years of piece-meal legislation in the effort to develop an efficient administrative body. To illustrate: The board of tax commissioners was established in 1905 and at that time was required to supervise the tax system, to assist in the state equalization and to administer the inheritance tax. In 1907 the central assessment of railroad, telegraph, express and private car line companies was initiated and placed under the board's jurisdiction. In this year also the board was placed in charge of escheats, and in 1909 it was made an excise board with the duty of issuing and collecting for, the annual liquor licenses. The laws relating to the administrative authority of the board of tax commissioners evolved only slowly to the stage of a clear cut definition of that body's status and functions. They had hardly reached that stage in 1915 when the legislature removed the tax commissioners from the state board of equalization, leaving that body composed of the auditor, the commissioner of public lands, and a member from the public service commission. This reaction toward a more primitive and clearly less satisfactory arrangement was only a temporary manifestation of the political struggle of which the tax department had been the center for years. The legislature of 1917 abolished the tax board and substituted a single commissioner, but returned him to the state board of equalization."

Lutz—The State Tax Commission, 1918, pp. 352-353.

The nominal headship of the state tax system is vested in a department of taxation and examination, which is in the charge of a director. This director is appointed by the governor with the consent of the Senate and holds office at the pleasure of the governor. The director of taxation is required to "secure valuations and keep a record of valuations of all classes of property, real, personal, and mixed, tangible and intangible, throughout the state," and for that purpose to "require of all officers, examiners, inspectors, assistants and employees of the department of taxation and examination, and of all

officers and employees of other departments of the state government whose work makes it possible to ascertain valuations, the filing of reports with the department of taxation and examination, giving information as to such valuations and the source thereof, to the end that there shall be on file, for the use of the state equalization committee, information as to property valuations in every section of the state."

The director of taxation is also given the power, exercised by the former state tax commissioner, of general supervision of the taxation system, including general supervision of assessors and county boards of equalization, conferring with, advising and directing assessors, boards of equalization and county commissioners as to their duties under the law, and the direction of the proceedings, actions or prosecutions which may be instituted for the enforcement of tax laws. He is also authorized to prescribe the books and forms to be used in the assessment and collection of taxes, to summon witnesses in any hearing on the subject of taxation, to visit the counties for the investigation of the methods used in the assessment and equalization of property, and to investigate thoroughly all complaints made to him of illegal, unjust or excessive taxation. These powers of supervision were construed by the Supreme court to mean something more than mere advisory oversight in *Great Northern Railway vs. Snohomish County*, 48 Wash., 478, but the decision lacked authority since the law did not provide an adequate means of enforcement of the tax commission's order.

It is evident that the state does not have, at present, a sufficient degree of administrative centralization to achieve the best results in the assessment and equalization of property. We shall outline in a later section of the report our specific suggestions for the correction of this situation.

3. OPERATION OF THE WASHINGTON TAX SYSTEM.

(a) *Real Estate*: The aggregate assessment of real estate from 1910 to 1920 by the classes as established by the state board, is shown in the following table:

TABLE VII.
REAL ESTATE ASSESSMENT 1910-1920.
(Millions)

	1910	1912	1914	1916	1918	1920
Timber Lands	\$78.5	\$89.4	\$93.5	\$95.8	\$92.2	\$100.6
Other Unimproved Lands	63.4	62.6	69.2	66.6	70.1	78.1
Improved Lands	140.2	150.6	157.5	151.6	158.9	198.5
Improvements on Lands	21.5	24.8	27.1	29.6	34.1	40.8
Town and City Lots	267.1	269.3	266.3	236.8	237.3	248.8
Improvements on Town and City Lots	110.2	123.9	128.5	129.2	135.4	153.5
Total, Lands and Improvements	\$678.8	\$729.8	\$742.1	\$701.7	\$718.1	\$820.2

(Compiled from the reports of the State Board of Equalization.)

These figures suggest the conclusion that the assessment of real estate in Washington has been unequal and inequitable as among the different classes of real property. They also afford grounds for the conclusion that the constitutional and legal rules of assessment have not been generally regarded.

For example, the aggregate assessment of all lands in the state was higher in 1914 than in either of the two subsequent appraisals. It is doubtful if real property values in Washington were actually declining during these years of war prosperity, but if, as a matter of fact, the actual values of the different classes of real property were declining during that period, then the sharp increases made in 1920 were quite unjustifiable.

The acreage of lands assessed also reveals some interesting and significant variations in the decade since 1910, as is shown by the following table:

TABLE VIII.
NUMBER OF ACRES ASSESSED 1910-1920.

	1910	1912	1914	1916	1918	1920
Total Acres	22,149,000	22,965,000	23,612,000	24,173,000	24,638,000	24,984,740
Acres Timber	5,623,000	5,006,310	5,067,000	5,123,000	4,710,000	4,569,914
Other Unimproved	10,346,000	11,188,469	11,890,000	12,559,000	13,354,000	13,797,854
Improved	6,173,000	6,398,422	6,663,000	6,495,000	6,573,000	6,613,617

(From the reports of the State Board of Equalization.)

The total acreage assessed has steadily increased since 1910. Of this total, the acreage listed as "other unimproved lands" has also risen steadily but the acreage listed as timber lands has decreased by over 1,000,000 acres. This rate of shrinkage may be justified by the timber cut of the past decade, but the variation in 1912 is not explainable on such grounds, and the increases in the acreage of timber lands in 1914 and 1916 are significant.

Again, the amount of improved lands listed in 1914 was greater than that listed in any subsequent year. The United States Census Bureau reported 6,373,311 acres of improved land in farms on January 1, 1910, and 7,129,343 acres on January 1, 1920. This is something like the reasonable and natural growth in the acreage of improved lands which one should expect to find in the state during the last decade. The assessed acreage rose rapidly between 1910 and 1914, but in 1916 it suddenly dropped to a level from which it has not yet recovered.

We have here a condition which can have no excuse or explanation except in the decay of effective central administration over the tax

system. The most violent changes in all of these assessments occurred in the days when the old tax commission was going to pieces. The marked aberrations in assessed valuation which accompanied the decline and disruption of the tax commission resulted in great inequalities of tax distribution, some of the effects of which are still evident. This disastrous experience should serve as a warning of the unwisdom of interfering with the orderly procedure of tax administration.

Another by-product of the system of inadequate supervision of assessments is the failure to secure the immediate listing of lands clear listed for patent by the state and the federal government. These lands are taxable to the individual after the order has been given to issue the patent even if the patent is not actually issued for some time thereafter. It has also come to our attention that large tracts of railroad grant lands are not listed for taxation. These lands cannot be listed until they are surveyed, and the survey requires the cooperation of the railroads, the state and the federal government. In the past the railroads were not always willing to have the survey made, since there was no market for the land at the price established by the government. Now that this market exists the roads are anxious to complete the surveys and in some instances the railroad companies have had on deposit for years with the federal treasury, the money to pay for their part of these surveys. The state and federal governments should be urged to hasten the measures necessary to complete these surveys.

We cannot avoid the conclusion, based on a consideration of these figures, that the assessment of real property in the State of Washington has been very inaccurate and unequal. Undoubtedly a considerable quantity of lands in the state has escaped taxation altogether, while the peculiar variations in the assessed valuations of certain classes give additional confirmation of the deduction that very great diversity has prevailed in the basis of assessment in the different counties.

There can be no effective re-adjustment of the tax burden until these fundamental inequalities of assessment and equalization are corrected. Indeed, there can be no accurate determination of the actual extent, or even the existence of these inequalities without such readjustment and correction of the assessments. The first step toward the relief of any taxpayers from a burden which they now regard as unjust, is the thorough-going reform of the assessments.

(b) *Personal Property:* The above conclusions covering the practical operation of the property tax in Washington are further sustained and confirmed when we turn to the results of the taxation of personal property. These results are summarized in the following table:

TABLE IX.

THE ASSESSMENT OF PERSONAL PROPERTY IN WASHINGTON FOR CERTAIN YEARS.

(Millions)

	1906	1910	1914	1918	1920	1921
1. Tangibles:						
1. Farm Animals	15.0	19.8	20.8	26.2	25.9	19.2
2. Vehicles	2.1	4.1	6.9	21.7	34.6	38.0
3. Household, Personal, Office, Musical Instruments	11.8	26.2	27.4	25.4	26.8	27.4
4. Tools, Machinery, Steam Vessels	10.0	18.7	20.7	22.8	34.8	38.9
5. Materials, Manufactures, Merchandise	21.2	38.6	41.2	50.2	62.8	72.4
6. Personal Property of Public Utilities	18.6	9.9	15.1	17.9	22.6	23.1
7. All Other Tangibles	5.8	11.7	8.4	5.9	7.3	6.1
Total Tangibles	84.5	123.4	140.0	169.6	238.9	220.8
2. Intangibles:						
1. Money and Credits of Bankers, Brokers	4.8	12.5	.5			
2. Moneys	3.1	1.8	.8	.2	.1	.08
3. Notes, Accounts	3.0					
4. Bonds, Stocks, Shares .....	.7	.5	12.0	12.6	14.5	15.8
5. Royalties, Patents .....	.1	1.1	1.3	1.4		
Total Intangibles	11.7	15.4	14.5	14.3	14.6	15.9
3. All Other Personality	1.8	8.6	8.0	1.4	1.5	1.9
Total Personal Property	97.9	142.4	157.7	185.6	250.0	238.1
Less Exemptions	17.1	30.9	32.8	28.1		
Aggregate of Taxable Personal Property	80.8	111.5	124.9	157.5	250.0	238.1

NOTE TO TABLE:

The tax law provides a long list of separate items, 51 in 1921, for the listing of personal property. These have been grouped together in the above table. Bank stock was reported with the moneys and credits of bankers until 1912. Beginning with 1914 the item "bonds, stocks and shares" includes bank stocks only.

1. Tangible Personal Property:

It is not possible to check these figures at every point with data obtained from independent sources. The federal census valuation of live stock on farms, as of January 1, 1921, was \$82,292,072. If we assume a full fifty per cent assessment two months later, the assessors were \$15,000,000 below the census valuation.

A comparison of the federal census count of the different classes of farm animals as of January 1, 1920, and the count made by the assessors two months later in the same year is illuminating:

TABLE X.

Class of Animals	Number Reported by Census, Jan. 1, 1920	Number Assessed on March 1, 1920
Horses	314,740	244,711
Mules	24,338	19,321
Cattle	606,553	445,566
Sheep and Goats	654,115	555,543
Hogs	204,747	121,817

There were listed for taxation in 1921, 137,171 automobiles and motor trucks, and 1,389 motorcycles. The Secretary of State issued for the year ending February 29, 1920, 173,934 licenses, and in that part of the next fiscal year ending on September 30, 1920, 188,092. The bulletin of Descriptive and Statistical Information for the year 1921, issued through the office of the Secretary of State, contains the statement that for the year ending December 1, 1921, Washington had 192,484 licensed motor vehicles. These figures do not allow for duplication due to sales and transfers of cars, and the losses through accidents. The Secretary of State estimates that about 30,000 licenses are issued on duplication, but after making this allowance it is evident that there are several thousand motor vehicles untaxed in the state. The average assessed value of automobiles and trucks in 1921 was only \$276.48 and of the motorcycles, \$65.70. Doubtless, many of these untaxed cars escaped through the \$300.00 exemption.

Agricultural implements, farm machinery and harness were listed at \$3,534,116 in 1920, whereas the census bureau reported a total value of \$54,721,377 for the implements and machinery on farms on January 1, 1920.

Similar discrepancies occur in the range of average valuations of farm animals. For example, the assessed values of bulls for breeding purposes were equalized in 1921 at \$18.88 in San Juan County; at \$25.07 in Skagit County; at \$21.97 in Thurston County; and at \$356.00 in King County. We are advised by stock men that the same breed of cattle are found in all of these counties. Again, horses three years and over range from \$16.24 in Thurston County to \$39.75 in King County. Milch cows are assessed at an average of \$21.01 in San Juan County as compared to \$36.50 in Pierce County. The average automobile assessment varies from \$100.40 in San Juan County to \$308.30 in Walla Walla County, and pianos range in assessed value from \$42.77 in Wahkiakum County to \$109.14 in King County.

It is a matter of common knowledge, which has been effectively demonstrated by every day observation as well as by definite tests in other states, that the tangible personal property of farmers is much more effectively and accurately assessed than the personal property of merchants, manufacturers and large corporations generally. We have made no tests of the assessment in this state of the latter classes of personalty, but it is not difficult to imagine the inaccuracies and inequalities which must prevail in the assessment of personal property in urban centers in the light of the conditions which have been found in rural districts.

2. Intangible Personal Property:

The table above shows that there has been no change in the amount of intangibles assessed since 1910, and also the vastly more significant fact that no attempt is made in Washington to reach the great bulk

of the intangible property of the state. This effort was discontinued, and the *general property tax* thereby abandoned, by Chapter 146 of the Laws of 1907, which excluded mortgages, notes, accounts, moneys, certificates of deposit, judgments, state, county, municipal and school district bonds and warrants from the category of property for the purpose of taxation.

This statute was tested in the courts and upheld by the Supreme Court except in so far as it applied to moneys which, in the language of the decision, "possesses such value by way of immediate purchasing or exchange powers as in effect robs it of a mere representative character and clothes it with the dignity of property having intrinsic value." (*State ex rel. Wolfe vs. Parmenter*, 50 Wash. 164.)

Although this decision became, by virtue of the authority which issued it, an integral part of the Washington tax law, as a modifying interpretation of the statute, we are unable to concede the logic of the argument or the conclusion to which it led. This argument is as follows:

(1) The constitution, in prescribing uniformity of taxation, does not contemplate double taxation.

(2) The taxation of property and of credits is double taxation.

(3) Credits are therefore not property for purposes of taxation.

There are two uniformity clauses in the constitution: one of these requires that all property not specifically exempted shall be taxed in proportion to its value, and the other is to the effect that every person and corporation shall pay a tax in proportion to the value of his, her or its property. These clauses embody different concepts of uniformity and they are not always wholly consistent. The court chose the first rule of uniformity, and proceeded to hold that this rule was satisfied if all property were taxed once. In other words, it was held that the constitution did not demand, and certainly should not be construed so as to cause double taxation. The court did not recognize that so-called double taxation, if it be universal, involves no injustice. It did recognize that the evils of the general property tax arose from the fact that universal taxation of property and credits at a uniform rate was not possible, and that there was widespread evasion of such taxation. The conclusion which it attempted to draw from this argument is a complete *non-sequitur*, for it is, in effect, the conclusion that credits are not property for purposes of taxation.

The decision brushes aside, as of no consequence, the constitutional authorization to deduct debts from credits. If the framers of this document meant that credits were not property, this is an empty grant, and the conception of property, adopted by the court, imputes to those who drafted the constitution a deliberate inclusion of empty words in the organic law.

We have here an instance of the folly of beating the devil about the bush. Both the legislature and the court wanted to recognize and

deal with the taxation problem of the evasion of intangibles under the high tax rates of the general property tax. The constitutional rule of uniformity stood in the way, and the court, in order to effect a solution, comes to the very strained—and to our minds illogical conclusion that credits are not property. The minority opinion very properly criticizes this conclusion as a violation of the lawyer's own conception of property.

But in seizing this horn of the constitutional dilemma of uniformity, the court has entirely overlooked the other provision which calls for uniformity among persons and corporations in proportion to property. We do not criticize the learned court for its choice of alternatives, but in our opinion equality of tax burden among persons is quite as important as equality to property, if not more so. It is obvious that reconciliation of these two rules is possible only when there is one universal tax jurisdiction, with no foreign corporations doing business in the state and no individual citizens owning securities based on foreign property. Such a condition obviously does not and cannot exist today. Some persons in this state may have all of their property in the form of mortgages on foreign real estate, or of the stock and bonds of corporations which do no business in this state. Many other citizens have a part of their possessions in such forms. The restriction of the tax system to the taxable physical property located within this state is therefore a violation of the constitutional rule of uniformity as among persons and corporations, for the individual whose wealth is based on physical property located outside the state is to that extent exempted from state and local taxation, and is therefore being supplied gratuitously with all the benefits and services of government at the expense of the owners of real and tangible personal property. In seeking to avoid double taxation of this property the Supreme Court has impaled the state upon the other horn of the dilemma, inequality of personal taxation, and from this there may be no escape but by a constitutional amendment.

In another respect this decision that credits are not property, produces an inconsistency in the tax laws. Credits are not property for purposes of the property tax. Yet the inheritance tax applies to "all property within the jurisdiction of this state, tangible and intangible." There may be adequate legal grounds for this inconsistency but it seems to us extremely illogical to use different definitions of property in two tax laws. Doubtless the laxity with which the present inheritance tax law is enforced has prevented the question from arising in the courts. It appears to us, as laymen, to contain serious possibilities for the scope of the inheritance tax should such a test suit be brought.

The exception made with respect to money in this decision has been nullified by popular opinion, for in 1921 there was returned for taxation

as "money" the insignificant total for the whole state of \$82,426, and at no time in the past seven years has the amount been above \$300,000.

The Act of 1907 does not mention stocks and bonds, yet this class of property has been exempted by popular opinion, and in recent years the assessment lists have not even contained a heading under which they could be listed. In view of the above decision respecting credits, this is doubtless a wise course, although it is impossible to concede that a share of stock is in any real sense a credit.

We concede without argument the fruitlessness of the attempt to tax intangible property under the general property tax, and *it is farthest from our intention to be understood as believing in or as recommending in this discussion that the State of Washington should revert to the universally discredited plan of the general property tax whereby all intangibles are made taxable at high local rates.* We do believe, however, that the state would have been in a vastly better position if the Supreme Court had denied the validity of the Act of 1907 and had put squarely up to the people at that time the problem of so amending the constitution as to permit the development of a more flexible system of taxation. The legislature declared in the act which provided for this committee that real estate and tangible personal property were bearing the entire burden of taxation. If this be true, it is a situation that has been created by the acts of past legislatures, and by decision of the highest court, in the policy of complete exemption of intangible property from the property tax with no thought or suggestion of alternative means of reaching the owners of these classes of property, and in disregard of the constitutional rule of uniformity of tax burden among persons. In a subsequent part of this report we shall discuss further some alternative step to be considered as the means of remedying this situation.

3. Taxes on Corporations:

We pass over without detailed comment the filing fees for the privilege of securing a charter of incorporation from the state and the annual license fee, exacted from all corporations, for the privilege of doing business in the state. These license taxes are administered by the secretary of state, and we find no evidence to indicate that they are not well administered.

4. Public Utilities:

The facts regarding the assessed valuations of the different classes of public utilities, which are under the original jurisdiction of the state equalization committee sitting as a state board of assessment, are presented in the following table:

TABLE XI.

	STEAM RAILROADS		ELECTRIC RAILWAYS		TELEGRAPH	
	Actual	Equalized	Actual	Equalized	Actual	Equalized
1910.....	257,405,646	100,157,754	37,656,303	15,878,348	767,770	298,845
1912.....	342,515,563	135,522,077	23,246,683	9,969,343	887,623	357,955
1914.....	342,157,237	137,538,331	49,211,290	21,565,119	887,780	362,939
1916.....	341,917,939	138,652,569	45,462,600	19,446,483	910,964	369,580
1918.....	340,502,230	138,355,179	43,718,875	18,702,096	767,332	310,774
1921.....	337,651,863	136,166,576	121,978,145	9,010,632	814,977	329,799

Puget Sound Traction, Light & Power Co. acquired by City of Seattle—	(16,636,000 7,675,500)
Western Washington Power Co. acquired by City of Seattle—	(39,000 17,945)

As a summary of public utility assessments this table is incomplete in that it does not include the telephone companies nor the electric light and power properties. These are assessed by the county assessors. This is a curious and hardly justifiable anomaly, for it is inconceivable that the property of a telephone company which extends over several counties can be adequately valued for taxation in piecemeal fashion by several different county assessors. It is equally inconceivable that inter-county or inter-state hydroelectric properties could be properly assessed by the county assessors.

A fundamental principle of efficient taxation is that large corporate properties should be assessed as units, on the basis of their value as going concerns. Obviously it is quite impossible to apply this principle if the assessment is made locally in the different counties by an official who can legally take into account simply the physical property located within his own jurisdiction, and who ordinarily lacks the facilities, time and disposition to make a complete study of the broader elements of the problem.

The figures given above show for certain years the actual and the equalized assessed valuations placed on the steam railroads, the electric railways, and the telegraph companies. These assessments were made by the state tax commission to 1916 and thereafter by the state board of equalization. A marked increase was made in the actual assessed value of operating property in 1912, but this aggregate has declined since that time, although the equalized assessed value has slowly risen on account of the changes in the ratios at which other property is alleged to have been assessed in the different counties. This use of the ratios alone gives a very great importance to their accuracy, and we shall present later our reasons for questioning their reliability.

On the face of these valuations it appears that the state assessment of railroads in recent years has become a rather formal matter. The total equalized assessment of property other than steam railroads in the state has risen from \$869,564,174 in 1912 to \$1,041,073,664 in 1921—an increase of 19.7%, but during this period there has been only about

half a million dollars added to the equalized valuation of the railroad property, or less than one-half of one per cent.

The method of railroad assessment employed by the state board of equalization in recent years has been in part responsible for this situation.

The obvious inference to be drawn from these figures, taking into account the fact that the aggregate valuation of all other property has increased by almost 20% since 1912, while the total railroad assessment has been stationary, is that there has apparently been a transfer to property in general of a part of the tax load which should have been borne by railroad property. The ratio of total taxes borne by railroad property, as shown in Table V, on page 28 above, also indicates a gradual diminution of relative tax burden since 1914.

This apparent shifting of taxes from the railroads to other property is neutralized in some degree at least by the differences between the actual basis of assessment for railroad and other property. This whole matter is shrouded in mystery, so that in reality no one in the state has any adequate, accurate knowledge of the relative tax burden now being borne by the railroads and by other classes of property. The testimony from both sides is of such a partisan nature as to render it worthless in passing upon the merits of the issue, and the problem can never be satisfactorily solved until the control of both the railroad and the other property assessments are put under the control of a competent, impartial state tax commission.

A comparison of the railroad assessments in greater detail reveals the further fact that the tax burden on these properties has not been equitably distributed among the different roads themselves. This is shown by the wide variation in the actual value per mile of main line for the different roads, as determined by the state board of equalization. We present below these actual values per mile for 1912, 1916, and 1921:

TABLE XII.
ACTUAL VALUATIONS PER MILE ON MAIN LINES OF RAILROADS.

	1912	1916	1921
C. M. & St. P.	\$84,185	\$77,799	\$73,806
Great Northern	96,159	89,299	88,432
Northern Pacific	84,080	81,745	81,682
Oregon-Washington	72,086	84,272	83,565
Spokane, P. & S.	106,043	95,911	89,784

In 1912 these actual values per mile ranged from \$72,086 for the main line of the Oregon-Washington, to \$106,043 for the Spokane, Portland and Seattle. During the intervening years to 1921 there has been a tendency toward a more equal valuation, but in 1921 these values appear to be unnecessarily diverse. We do not mean to attach undue importance to this test, but it does appear to us that for the principal

railroads of the state, with substantially similar conditions of construction and operation, and with fairly equal terminal facilities in the leading cities of the state, that the actual values per mile should be reasonably close together for the different roads.

It has been urged in partial extenuation for the leniency displayed toward the railroads that they have faced a steadily increasing competition in both passenger and freight business from the privately owned automobiles and motor truck lines which operate over the highways.

This is a serious situation, if true. The amazing growth of the automobile industry, and the very rapid diffusion of this means of transportation among the people has undoubtedly meant heavy inroads into the local passenger business of the railways. In recent years the growth of motor bus transportation has cut still further into the railway's local passenger business. A similar development of motor truck transportation threatens the local freight business of the railroads. To the extent that these recent transportation developments have actually reduced the earnings of the steam railroads, and thus lessened the value of their property, due account should be taken of them in determining the taxable value of these properties. But if the growth of motor vehicles and motor transportation has attained this significance in the state, it is clear that we have here a source of revenue that under existing tax laws is not receiving the attention that it should receive. We shall defer to a later section of the report the more complete discussion of the taxation of motor vehicles, but it is clear that the loss in taxes due to the failure of the railroad assessments to advance must be borne elsewhere. The methods used in the railroad assessment have been shown to be of questionable efficiency. To the degree, however, in which the above considerations have weight, it is also perfectly evident that this loss in tax revenue from the railroads should be counterbalanced by larger revenues from the agencies which have been responsible for this decline.

5. Electric Railways:

The tax law relating to electric railways is also anomalous, in that the state assessment is confined to the operating property used for transportation purposes, while all properties used for light and power purposes are in the jurisdiction of the county assessors. This rule necessitates in some cases a purely arbitrary division of the property, and is a violation of the fundamental principle of the unit rule of assessment.

The peak valuations, both actual and equalized, of the electric railways, were reached in 1914. The great drop in these figures in 1921 was due to the acquisition of the properties of the Puget Sound Traction, Light & Power Company and the Western Washington Power Company by the city of Seattle, and the consequent withdrawal of these properties from the tax rolls. We have no desire at this point to enter into a discussion of the subject of municipal ownership of public utilities, or

of the general policy of the extension of the commercial activities of our cities, but we cannot refrain from reference to the significance of this policy from the standpoint of the tax rolls and the tax rate. For example, the acquisition by the city of Seattle of the street railway properties above referred to has meant the withdrawal of \$7,675,000 from the local tax duplicate. The taxes formerly paid on this valuation have been shifted to the other property, including real estate. *The very least that can be urged upon these communities which desire to embark upon such experiments, is that these commercial undertakings be operated along such lines and in accordance with such principles of policy as to make them self-sustaining and not a burden to the remainder of the property of the community by the levy of taxes to cover deficits.*

6. Telegraph Companies:

The amount of telegraph company property in the state is relatively negligible, as is shown by the figures above. It would appear to be unwise to continue the taxation of the telegraph companies on an ad valorem basis, and it is certainly unwise to continue the policy of distributing the valuations to the various local districts. The taxes paid by the telegraph companies are thus frittered away. They really should be concentrated into some state fund where they will really count, and in view of the relatively small amount of property involved, it would probably be wise to substitute an earnings tax for the property tax, as has already been done in the case of the express and car companies.

7. Private Corporations:

The private corporation is taxed on its real and personal property as assessed by the county assessor, in the same manner as are individual property owners. The only point at which the corporation is treated differently, is in the fees charged for incorporation and the license taxes levied for the privilege of doing business in the state.

In most cases this parity of treatment in taxation is wise and sound. Many of the incorporated concerns in this state possess only a small capital, and they meet the competition of individuals and partnerships in most lines of business activity. The license tax is not a discrimination against the corporation but only a very moderate charge for the privilege of limited liability and other advantages which accrue in conducting a business under the corporate form.

There is a limited number of concerns, however, for which the property tax as it is understood in Washington, is hardly an adequate system of taxation. We refer to those corporations which, by reason of their possession of valuable natural resources, or of superior advantages in production based on location, patents, etc., are earning a return in excess of the normal return on capital under competitive conditions. The tangible assets of such concerns, including their real estate, plant and inventory, are a very inadequate basis for their taxation. There is a surplus of ability to pay taxes here which is not reflected in the

these appointments should be fitness, as evidenced by the knowledge of taxation, and administrative capacity of the appointees.

Such a commission should be given complete supervisory control over the whole tax system. By this we mean that it should have the power to compel a proper local assessment and equalization of property for taxation, and to this end it should be empowered, when necessary, to order a reassessment of any or all classes of property in any taxing district, either by the regularly constituted taxing officials or by special assessors chosen for the purpose. With these drastic powers of control should go the usual supervisory powers which are now vested in the tax commission of such states as Wisconsin and Minnesota. In addition, this commission should be given the full powers of equalization and of corporate assessment now exercised by the state equalization committee. The present ex officio board should be abolished.

Our subsequent criticisms of the operation of the Washington tax system flow from this central defect in the administrative organization and procedure.

First, we have found that there is no adequate means of checking and testing the assessment of property. The state board of equalization has for years prepared a table of ratios of assessed to true value, but the methods employed in the construction of these equalizing ratios leave the most serious doubts as to their accuracy. In 1910 the tax commission described its system of compiling these ratios as follows:

"The Tax Commission first caused a list of transfers to be made in each county, describing the property conveyed therein during the preceding twelve months, giving the names of grantor and grantee and showing the consideration. These lists formed the basis for the interrogation of witnesses examined concerning the value of property. Sessions of the Board were held in each county, and all told eight hundred and eighty-five witnesses were examined under oath as to the actual price paid for property changing hands during the preceding twelve months. Stenographic records were made of this testimony, from which lists describing the property concerning which testimony was taken were made and forwarded to the county auditors, who were required to certify the assessed value of each description as equalized by county boards. Upon the return of these lists the actual values as shown by sworn testimony were extended on them and the ratio of assessed to actual values was computed."

(1910 Report, pp. 10-11.)

This plan of collecting the material on which to base ratio for each county was defective for several reasons:

First—the number of transactions covered and of persons interviewed was too small. Only 885 persons in the whole state were questioned in 1910 and an examination of the stenographic reports of these hearings showed that some of these witnesses had no definite evidence of actual transactions in real estate. Second—there has been a tendency toward a professional witness list. The same persons appeared year after year. Finally, there was inadequate precaution against the inclusion of improper evidence. (See Lutz, "The State Tax Commission," pp. 356-357.)

The preparation of the ratios has been given even less attention in recent years. The director of taxation is supposed to require of various officials the compilation of data on the basis of which accurate ratios can be compiled. It would be impossible to secure thoroughly reliable ratios by such means, even with due diligence on the part of these officials, unless there were provided the necessary equipment and technical staff for the purpose. In Wisconsin, where the technique of the preparation of equalization ratios has reached its highest stage, a special statistical staff is employed in the field and office work for the year round, and every transaction that enters into the calculation is scrutinized and checked with the greatest care as precaution against error. Such a staff costs Wisconsin a few thousand dollars annually, but it accomplishes a very equitable distribution of the burden of state taxes, and the evidence thus collected is of the greatest service in the supervision which the Wisconsin commission exercises over the local assessors.

The problem of the equalizing ratios is serious in this state, for several reasons. In the first place the law says explicitly that property shall be assessed at 50% of its true value. It is not possible that all of the assessors should attain this level year after year, but it is of the utmost importance that they be advised and compelled to strive earnestly toward this end. The evidence concerning property values which a well equipped statistical staff would collect under the direction of an intelligent and active tax commission, would be of great value to local assessors in making the original assessment, and would be a strong factor in securing an original assessment of all property at the legal basis. Ignorance of relative values and of changing values in different sections in a city or county is one important reason for inequitable assessments. When we undertake to correct such assessments by means of a worthless ratio, it is the blind leading the blind into the ditch.

The attitude appears to be general, both among officials and taxpayers, that the ratio is the important thing, and that equalization by this ratio condones any laxity regarding the legal basis of the assessment. Such an attitude is very demoralizing to efficiency in assessments. The attention of taxing officials and citizens should be constantly focused on the legal basis of valuations, and in order to accomplish this there must be greater attention given to the actual 100% value, for it is a truism that 50% of true value cannot be determined for assessment purposes until the true 100% value has been determined. The assessor should be required actually to ascertain and to set down on the assessment rolls the full 100% valuation of all property. The calculation of the 50% basis then becomes a simple clerical matter, but its simplicity should not be allowed to obscure its importance.

Secondly, the accuracy of the equalizing ratios is of serious import because of their use in determining the basis upon which the state

administrative features of inheritance taxation are of such importance as to justify the return of this tax to the jurisdiction of the proposed tax commission. The yield of this tax will depend upon the completeness and accuracy with which the inventory and appraisal of estates are conducted, and the special taxation authorities of the state should be given full powers of investigation and review of all such proceedings. The ordinary legal routine may be handled as it is today, by counsel assigned for the purpose from the attorney general's office, or by the commission's own legal counsel.

CHAPTER IV.

SCHOOL FINANCES IN WASHINGTON.

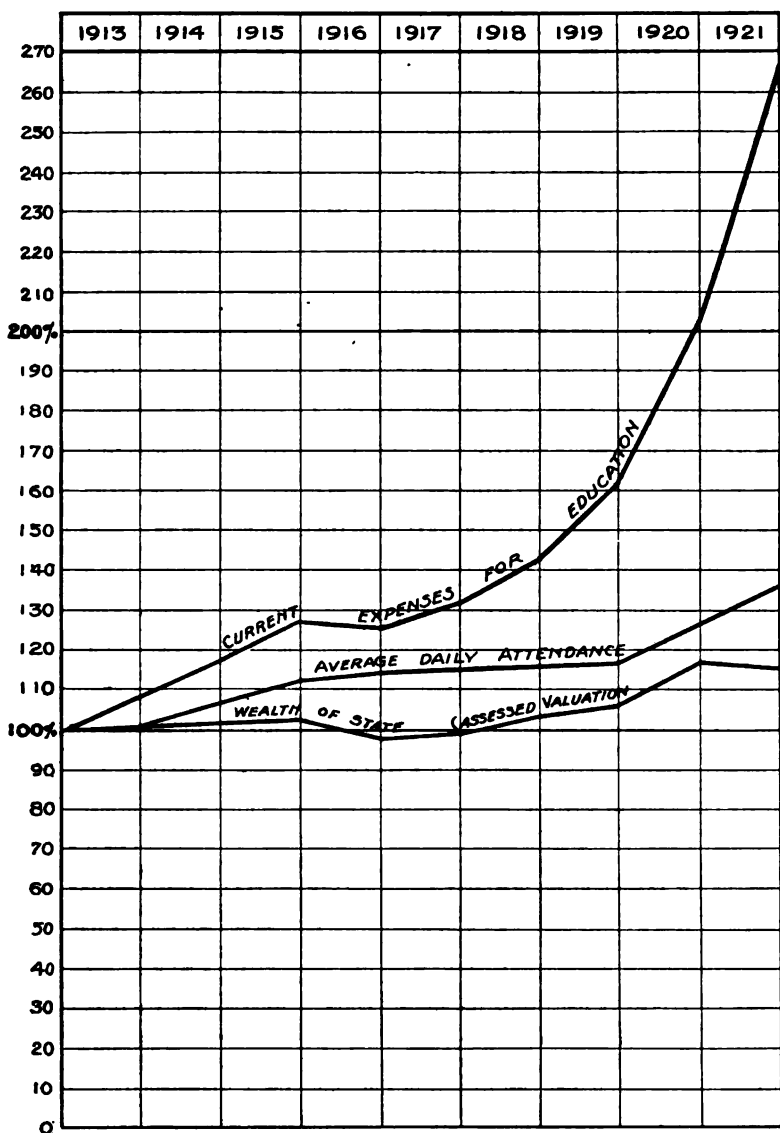
Article IX, Sec. 1, of the constitution of the State of Washington, is quoted below. This is the only state constitution using this language:

"State's Duty to Provide for Education of Children. It is the paramount duty of the state to make ample provision for the education of all children residing within its borders, without distinction or preference on account of race, color, caste, or sex."

All educational authorities agree that the State of Washington has a school system notable both for efficiency and for cost. In 1910 it was ranked by an expert of the Russell Sage Foundation as standing at the head of the states of the Union on the basis of school attendance and expenditure of money per school child.

Few states spend so much for education in proportion to their wealth and population as does Washington. For the last year of record, 1921, the state spent \$28,493,158 for its grade schools and high schools, and \$2,778,000 for its higher educational institutions, comprising the state university, the state college, and the normal schools. This does not include the amount expended on schools for defective, or on reform schools. The average total cost of education in the common schools in Washington for 1921 was \$123.14. For the year 1918, the latest date for which figures are available for purposes of comparison, the average cost per pupil attending public schools was: \$78.31 in Washington; \$60.99 in Massachusetts; \$12.32 in Mississippi, the lowest in the Union; and \$49.12 throughout the United States.

The records of the state superintendent show that the current cost of education per school child has increased from \$49.52 in 1912 to \$97.85 in 1921. The accompanying graph represents the annual increase in current expenses for education compared with the average daily attendance and the wealth of the state.



The sources of support for the state system of education are four-fold: (a) invested funds, (b) state taxation, (c) county taxation, (d) district taxation. To these sources should be added contributions made by the federal government to the state college for the encouragement of agriculture and to the state department of education for vocational training.

(a) The state possesses \$17,260,771 invested funds for educational purposes, \$208,150 of which are designed for the state university, \$1,182,195 for the state college, and \$15,870,926 for the common schools. The income from these several sources of revenue should be added to the income derived from taxation.

(b) State taxes for education in 1921 amounted to \$9,087,147.91, representing a levy of 5.34 mills, or \$20 per school child in accordance with legislation passed by the extra session of the legislature in 1920.

The amount of the contribution which the state should make to the cost of educating the individual child is a matter of judgment on which opinions differ greatly. In 1895 under the so-called "Bare Foot School Boy Law," the state for the first time recognized its responsibility for aiding elementary education by appropriating \$6 per school child. This was increased to \$8 per school child in 1898, and to \$10 in 1901. The total amount so expended advanced from \$646,600 in 1895 to \$1,300,902 in 1901. The state's contribution was raised to \$20 per school child in 1920 and the amount of state aid in that year was \$5,730,834. At the same time the total cost of education in the state swelled to \$20,789,846 in 1920 and to \$28,553,333 in 1921—an indication that the districts as well as the state had increased their expenditures.

The facts do not seem to justify the expectation that if the state should give more, the districts will give less.

(c) The amount assigned to the counties, \$10 per school child, has not varied in recent years and does not seem to be an occasion for dispute. The total contributed by the counties in 1921 was \$3,730,723.31.

(d) There are 2,595 school districts in the state which raise by local levy the balance necessary for education in the districts in addition to the amount contributed by the state and the county. These districts vary in wealth, in population, and in educational policy. They are restricted by law to a levy of twenty mills. The district levies for 1921 amounted to \$16,289,382.24, which was 55.96% of the total amount raised by taxation for educational purposes.

That education in Washington reaches adequately the majority of the children is shown by the following facts: 147,652 children attended school for 181 days or over, in 1921; 139,693 attended school for 161 days or over, but less than 181 days. Only 7,768 had less than 160 days' schooling. These last were pupils in remote and poor districts, where adequate educational facilities could not be furnished. In some of these cases relief can best be afforded by direct appropriation of the state board of education, and in other cases consolidation of adjoining districts will provide a more efficient education for a longer period and will reduce the cost per school child in the districts which are consolidated.

When your committee compares the cost of education in Washington with that in other states, bearing in mind their wealth and their population, and when it discovers the steady increase in the cost of education

within this state without reference to the state's population or wealth, we feel compelled to urge the suspension of further increase of taxation for school purposes until the taxable property of the state and its population have relatively increased.

There is no question that some school districts are not now getting the educational requirements that it is the state's duty to provide, even though the people of those school districts are levying as high as twenty-eight mills upon themselves to give this education. It is also true that there are other school districts in the state in which the number of scholars may be materially less—or more, it makes no difference—but in which the assessed value of the property of the district is so great that they have more money than they know what to do with and it is often spent on high class gymnasiums, teachers cottages and apartment houses, water systems for rural communities, playgrounds at a distance from the school grounds, and in other unusual ways. These expenditures must be checked, but we submit that they cannot be checked by continuing the present system.

The whole school fabric is working upside down. The state should levy and collect taxes from the larger districts and be able to use the money in the poor districts without being required to pay to the rich districts the same proportion per census child as is paid to the poor districts. The only way this can be accomplished is by changing our system so that the state will prescribe a minimum of educational requirements and require every school district to levy up to a prescribed levy. If any district after levying the maximum amount in order to meet this requirement falls short of the amount necessary, the difference should be made up by levying a general tax for that purpose. In this way the state will not be paying school money to any district that has sufficient property within its borders to carry its own burden. There could be no objection then to one district having greater educational advantages than another and there would be no districts in which the scholars are not having a full nine months school term with competent teachers. Then if the people in the so-called rich districts saw fit to burden themselves for additional frills nobody should complain as the state would be losing nothing and the districts themselves would be carrying the load.

CHAPTER V.

OTHER SUGGESTIONS AND RECOMMENDATIONS.

We here present our comments, suggestions and recommendations on certain specific proposals which we have studied, or which have been urged by persons who have appeared at our hearings.

1. BUDGET:

We have referred frequently in the course of our discussion of the state's financial problem, to the importance of a comprehensive control of revenues and expenditures. This control is fundamental to economy and efficiency in public administration, for it is evident that there can be neither efficiency nor economy in public affairs while there is lack of coordination between the revenue-raising and the appropriating agencies of government.

This coordination of our financial system can only be effected by means of a budget system, by which there will be brought together in a comprehensive plan, the estimates of revenues and expenditures for the fiscal period, with adequate authority to control these estimates and the financial operations of departments in the interest of the general public. In the course of our public hearings over the state, no single topic was referred to as frequently or with such approval as the subject of the budget.

Those who advocate the introduction of a budget system as a measure for the promotion of greater efficiency in public affairs are sometimes inclined to think of a single budget which will give control over local as well as over state expenditures. This is obviously impossible. We are obliged, therefore, to distinguish in our discussion and in our proposals between the state budget and the means of budgetary control over the thousands of local spending units.

The State Budget:

The development of budget legislation for state governments has gone on very rapidly in recent years, until today almost all of the states have taken some action looking toward more business-like control. Twenty-four states have so-called executive budget laws, under which the governor is responsible for the initial budget plan, and twenty-one states have provided budget making authorities of the board or commission type. Through the administrative code of 1921, Washington has taken the first necessary step toward a budget system in providing the administrative coordination of the state departments and the means of compiling the information relative to expenditures upon which the budget must be based.

On this foundation it will be a relatively simple matter to build a satisfactory budget system for the state government. We do not consider it necessary to elaborate the arguments in favor of a state budget,

nor the details of the plan. We recommend the introduction of the executive type of budget, whereby the responsibility for the budget is placed upon the shoulders of the executive, who should compile, for submission to the legislature, the estimates for the various departments of the state government.

The executive budget is to be preferred to the board or commission type, first because the executive has the final responsibility for the operation of the state government and he should bear as well the responsibility for its finances; second, having this responsibility, the executive should possess adequate and final authority to control the details of the financial plan; and third, because the people will hold the executive responsible for the results, whatever the system of planning the budget.

The crucial feature of any budget is the status which this budget has before the legislature. In England, where budget-making has attained its highest degree of perfection, the budget as submitted becomes a bill for the consideration of the House of Commons. Proposed expenditures may be reduced or eliminated, but may not be increased. The recent budget law of Maryland provides:

"Neither House shall consider other appropriations until the budget bill has been finally acted upon by both houses and no such other appropriation shall be valid except in accordance with the provisions following:

"(1) Every such appropriation shall be embodied in a separate bill, limited to some single work, object or purpose therein stated, and called therein a supplementary appropriation bill, which supplementary appropriation bill shall provide the revenue necessary to pay the appropriation thereby made, by a tax, direct or indirect, to be laid and collected as shall be directed in said bill."

The above limitation does not apply to an appropriation to provide for the payment of any obligation of the state. The general assembly may amend the bill by increasing or diminishing the items therein relating to the general assembly and by increasing the items therein relating to the judiciary but except as hereinbefore specified may not alter the said bill except to strike out or reduce items therein, provided that the salary or compensation for any public officer shall not be decreased during his term of office.

The Nebraska budget law of 1921 contains the following section relative to the same matter:

"Sec. 13. *Appropriation bills submitted to legislature.* The Governor shall also submit to the legislature at the same time he submits the budget, copies of a tentative bill for all proposed appropriations of the budget clearly itemized and properly classified, for the ensuing appropriation period, and no appropriation shall be made in excess of the items and recommendations contained in the budget unless by a three-fifths vote of each House of the Legislature, but any item of recommendation therein contained may be rejected or decreased in amount."

The details of financial control are being rapidly standardized in those states which have already introduced the budget, and we may pass over these matters here.

The introduction of the budget would possibly necessitate some changes in the manner and time of making the state levies, but those matters could readily be adjusted. Today the state equalization committee decides on the state levies *in advance* of the biennial sessions of the legislature, and in advance, therefore, of the appropriations which will be made. Under the budget system there can and should be a closer coordination of levies and appropriations, since the one measure will carry both the appropriation and the tax rates or levies necessary to meet the proposed expenditures. It is essential in any budget scheme that the audit be made independently of the agencies which prepare and administer the budget. The state auditor is a constitutional officer, and his authority should be extended to permit a full and complete audit of all transactions dealt with in the budget.

Local Budgets:

The problem of local budgetary control is very much more difficult than that of the state budget, because of the large number of local districts having legal authority to levy taxes and spend money, and because of the wide diversity of activities and functions which these districts carry on.

There are various preliminary reforms in local finances which are very desirable if a proper control is to be established over these finances. Among the more important of these are a uniform fiscal year, a uniform system of accounting for all local districts, and a reconstruction and consolidation of such districts wherever possible. These steps will simplify the task of budget supervision greatly, but it will remain a very difficult task.

There are two alternatives for the establishment of supervision over local budget making. One is to provide for local supervision of all budgets, taking the county as the unit, and the other is to give the proposed state tax commission this authority. Under the former plan an ex-officio budget commission could be set up, composed either of the county commissioners, of a locally chosen budget commission for the county, or of a group of local officials such as the chairman of the board of county commissioners, the mayor of the largest city in the county, and the president of the most populous school district in the county. Such a budget commission could pass upon the budgets of all local spending districts, but it would be necessary to define and limit its power carefully in order to avoid local opposition to the whole plan. It would be wise, no doubt, to provide, under proper conditions, an appeal from the local budget commission to the proposed state tax commission, whose findings should be final.

The other plan whereby all local budgets would be sent directly to the state tax commission for approval, would increase tremendously the burden upon this body, but it would have the merit of providing the means of a comparative study of expenditures in different districts for different purposes, and of a more intelligent supervision of

these outlays over the state. The latter result could perhaps be accomplished if the commission were given adequate supervision and control over the work of the local budget commissions, together with the right to entertain appeals from the rulings of the latter.

The subject of local budgetary control is so vast and so difficult that it will require many years of experience for its full realization. No state has at present a satisfactory method of dealing with the problem. It is very essential that local public opinion be actively enlisted in support of any plan that may be undertaken, and we recommend as a beginning the introduction of the preliminary means which we have outlined, such as the uniform fiscal year, the uniform system of accounting to be prescribed by the proposed state tax commission, or the department of efficiency, and the consolidation of local districts wherever possible. These steps will produce economies in local expenditures which will make the introduction of more effective budgetary control easier, and the results more lasting and satisfactory.

2. THE TAXATION OF MOTOR VEHICLES:

The subject of motor vehicle taxation has come very rapidly into prominence with the growth in the number of such vehicles in general use throughout the state. There are three aspects from which the problem must be viewed. The first is the taxation of the automobile as personal property; the second is the license tax on the privilege of driving a motor vehicle over the public highways; and the third is the use of the motor vehicle on the highways in the transportation of persons and freight for hire.

Taxation of Automobiles as Personal Property:

The state constitution requires the taxation, according to value, of all property other than that the exemption of which is constitutionally authorized. It is necessary, therefore, to continue the taxation of motor vehicles as personal property. The automobile being subject to universal inspection and always where it can be seen, one would suppose there should be no evasion of the personal property tax. We have learned in our investigations that this is far from the truth. For two reasons at least it is possible for a considerable percentage of the automobiles in the state to escape taxation altogether.

First, the fact that all property is required by statute to be listed and assessed between the first and the fifteenth of March. It is easy for the owner of an automobile to secrete it during these few days and the assessment records indicate that this is a rather common practice. We have found also that importers of new cars make a practice of taking orders for automobiles in advance of the first day of March, but never promise delivery unless they happen to have cars on the floor or know that they can be delivered directly to the individual without subjecting the firm to the tax. This means that the

great bulk of the new automobiles coming into the state arrive here subsequent to the first day of March. Naturally a car purchased after that date does not pay any personal property tax.

Second, as the law has stood for many years, the exemption of \$300 to the head of a household has not been confined to household goods. We have recommended herein that this be changed and that the exemption be declared to be upon personal property consisting of household goods and personal apparel. At present this provision is the means of exempting a large number of automobiles, since those persons who own no household goods may use the \$300 exemption for the purpose of exempting their automobiles. In 1921 the average assessed value of automobiles and auto trucks was only \$276.48. We believe that this is a situation which was not contemplated by the legislature in enacting the personal property exemption. We are satisfied that there was never any intention to protect by a tax exemption an instrument of commercial use such as the automobile. We believe further that the surest and safest way to tax automobiles effectively is to collect the license fee and the personal property tax at the same time. This can be done without changing our constitution since it involves only the manner of collecting the tax and does not affect the uniformity of the tax.

The contention is advanced by some interests that the automobile is now paying more than its share of the taxes. With restriction of the personal property exemption and the establishment of a strong centralized state tax commission with power to compel the full and equal assessment of all property of every nature by the local assessor, the tax burden will be equally distributed to all classes of property. We are referring here to the taxation of property for the support of governmental functions, and not to the tax voted by the people or the legislature for building highways. It is entirely proper that an additional tax should be placed upon an article of personal property which is itself the cause or the medium through which the highways may be built. The modern permanent, hard-surfaced highway has been largely the result of the demands of the automobile owners. Indeed, without the automobile this type of highway would still be regarded as an unwarranted extravagance. These roads are in such a peculiar degree for the use and enjoyment of the autoists as a class, that special taxation of these vehicles for highway purposes is entirely justifiable.

We recognize that in another sense the entire public benefits from these improved highways, and all taxpayers are now meeting the obligation herein implied through the payment of the general tax levies for road purposes. The automobile as a form of personal property should contribute to this purpose, and our recommendation for the collection of the property tax on motor vehicles is designed to insure a better distribution of the property tax to all owners of such property.

License Taxes on Automobiles:

The case for the taxation of the automobile in a special manner in order to provide and maintain the type of highway required for modern motor transportation has already been stated. We have considered the scale of license fees now imposed on automobiles and motor trucks and have decided to make no recommendation looking to a modification of these rates.

The Automobile as a Public Utility:

The development of any new community, territory or country depends on transportation for its present existence, its future, and its continued prosperity. Transportation is the backbone of all activity; without it progress must stop.

When the northwest was first thought of as a possible empire, men with brains conceived the plan of building cross-continental railroads into the heart of what was then an unknown country. The project included the State of Washington. The federal government, realizing the necessity for railroad communication and transportation, granted both the Northern Pacific and the Southern Pacific railroads vast tracts of land to create a value upon which the promoters might erect a financial structure. Capital was secured and the railroads were built. The great northwest came rapidly into possession of its natural resources and soon made itself felt in the Union.

Automobile transportation began in a small way. Individual owners of automobiles carried passengers for hire. Individual owners of trucks hauled freight by the ton over the highways built at public expense, until at the present time we are building highways with the general tax money, twelve per cent of which comes from the railroads as a separate class or property. We are paralleling the railroad rights of way with the finest paved roads in America. These roads are now being tied up by exclusive franchise to bus companies which operate at regular intervals between termini under statutory regulation under what is known as the certificate of necessity, found in an act entitled "Transportation by Motor Vehicles," being Chapter 11 of the Laws of 1920-21, at page 338.

After the certificate of necessity is once secured by an automobile transportation company, it cannot be revoked except by action of the state and no other competing concern can use that particular highway so long as this franchise remains in existence. If the patrons along the highway become dissatisfied with the service they make complaint to the public service commission which in turn grants a hearing and determines whether or not the company owning the franchise shall operate more equipment, and when the order is so issued it shall be complied with, and in case of failure to comply the franchise is annulled. This includes the hauling of passengers as well as the hauling of freight.

For the passenger franchise there is paid the insignificant sum of \$10 for each car having a capacity of not more than eight seats; for each seat in excess of that number the license fee is increased 50 cents. The freight haul automobile pays \$10 of what sum is in excess of the established wheel base weight license.

As stated above, the highways of the state are built from the public funds and the roads are supposedly built for the general use of the public. Under the present system were an individual desirous of buying a truck and operating a freight route or a passenger route on a highway in this state, the road is closed to him if someone has already made application for the franchise. This means that the public has already gone so far as practically to build and maintain what corresponds to the railroad bed and right of way of a railroad, and it is done in part at the expense of the railroad.

In addition to the loss of traffic by the railroad companies, Washington is losing in taxation thousands of dollars each year by reason of the constant reduction of value of railroad property. This can be met by the imposition of a franchise tax upon the gross earnings of auto transportation companies, both freight and passenger, as additional compensation for the exclusive privilege of using these rights of way. It is estimated that in 1920, a year when the business was only in its infancy, the bus business produced two million dollars of gross revenue. A five per cent tax on this volume of earnings would produce a revenue of \$100,000 annually.

In this connection the comments made by the Colorado Public Utilities Commission in defining "public convenience and necessity" as this expression is used in the law providing for the grant of motor bus franchises, should be noted. It was found that in two counties, in which sixty-eight motor trucks were operating as common carriers over the public highways, the total paid by these vehicles for the use of the roads was \$819. The Texas and Rio Grande Western Railroad paid \$38,023 in these counties for highway purposes and other taxes which brought the total to \$153,896. The Commission said:

"Public convenience and necessity, by which must be understood the convenience and necessity of the people at large as contradistinguished from the convenience and necessity of a very small number of persons who seek to derive a profit from farmers' and home owners' investment in the roads, never contemplated that the truck driver should destroy that, to the cost of construction of which he contributed little or nothing, or that he should reap where he had not sown. When the taxing laws of this state are so amended that the truck driver operating over state highways shall contribute his due proportion to the cost of construction and maintenance of our highways, then, and only then, can this commission regard his use, under proper conditions and restrictions, of a great and tremendously expensive public facility as of equal dignity and equal benefit to the people with the moderate use thereof by the ordinary tax payer."

The state policy of regulating commercial motor transportation is not yet completely developed. At present the board of public works

has full jurisdiction only over those concerns which have exclusive franchises for the use of the roads. The law should be amended to give this department complete authority over all concerns and individuals who use the public highways for commercial purposes, whether an exclusive franchise has been granted or not. When this regulative step has been taken, we recommend that a tax of five per cent be imposed upon the gross earnings of all persons or concerns engaging in the transportation over the public highways of passengers or freight for hire. In the meantime, the state should collect at least enough from those using the highways for commercial purposes to cover the administrative cost of this branch of the department of public works. This cost amounts to about \$100,000 annually and the yield of the present scale of fees is only \$20,000 to \$25,000 per year. We recommend an immediate advance of these fees to a level that will make this branch of the department self-sustaining, and the subsequent introduction of a gross earnings tax when the state has assumed full jurisdiction over all who use the highways for commercial purposes.

Highway Tribunal:

We desire also to call attention to another feature of the highway abuse. The auto freight transportation companies are continually hauling loads in excess of the carrying power of the roads. The highways are now provided with a police patrol, but in every case of violation of the highway laws and regulations the offender is brought before a justice of the peace for trial and the punishment meted out by these tribunals makes the highway regulation a farce. A separate tribunal under the jurisdiction and control of the highway department is possible as a means of curing this evil. In New Jersey this plan is in operation and we are advised that it works successfully. The expenses of maintaining this separate court are more than covered by the revenue derived from fines. We recommend such a system of highway tribunals in this state in order to protect the public highways from the abuses now prevalent. If properly protected, the present style of cement road will last indefinitely, but if the present abuses are allowed to continue, these roads will all need to be rebuilt in the near future.

8. REVISION OF CERTAIN LICENSES AND FEES:

We have pointed out above that the state and counties now collect certain license taxes and fees for various purposes. We recommend the following changes in these charges:

(a) Corporation Filing Fees:

A flat fee of \$25 is now charged for filing the articles of incorporation for any corporation which is organized in the state. We have found a system of graduated filing fees is in very general use

among the states, and we recommend the introduction of such a plan for this state, with the following schedule of fees:

<i>Amount of Authorized Capital Stock</i>	<i>Fee</i>
Up to \$100,000	\$ 25 00
\$100,000 to \$250,000	50 00
\$250,000 to \$500,000	75 00
\$500,000 to \$1,000,000	100 00
For each additional \$100,000 or fraction thereof	100 00

(b) Corporation Annual License Tax:

Your committee recommends an increase of the annual license tax on corporations from \$15 to \$30 per year. This is an annual tax imposed on all corporations for the privilege of doing business in the state. Our tax has always been much less than that imposed by any other state in the West, and the privilege of doing business in the state under the corporate form is certainly worth \$30 per year.

(c) Filing Fees Charged by County Offices:

1. *Fees Charged by County Auditors.* It has been fifteen years or more since the legislature has made any attempt to investigate the filing fees now in force in the auditors' offices of this state. These fees were fixed by statute at a time when the cost of operating the auditors' offices was considerably less than it is today, and in addition to this the legislature has from year to year placed upon the auditors additional burdens not originally contemplated as being part of the duties of the auditor.

The theory of the fee is that it is a charge for a special service to the individual, based upon the cost of rendering this service. It is entirely proper that the charge made should fully cover the cost of these services, since the burden must otherwise fall upon the general taxpayers. Your committee has discovered that in all of the larger counties the office of auditor is not self-sustaining, due to the growth in the volume of business and the expansion of the functions of these offices. The increase in the schedule of fees to a level which will cover the cost of the auditors' offices will mean the elimination of the levy which must now be made to cover the costs of these offices, and will accomplish a saving to the general taxpayer, while it places the burden upon those who make the greatest use of these offices, which is where it rightly belongs. We recommend, therefore, that all fees charged by the county auditors of this state for filing of instruments, except the fee for issuing marriage licenses, be increased fifty per cent, but that no change be made in the marriage license fee.

2. *Fees Charged by County Clerks.* The situation in the offices of the county clerks is practically the same as that found in the auditors' offices. The fees were fixed years ago and the legislature has continually added new duties to the clerk's office until the filing fees of the office do not cover the cost of all the duties required to be

performed by the clerk. The latest demand made by the legislature is that of providing for the filing of an additional divorce decree which must be followed by the final decree. While this would not seem to mean much to the majority of counties, yet in King County we find that it means very considerable added costs.

In discussing this matter with the county clerks we find that their state organization has already had this matter under advisement and they intend to recommend to the next legislature a substantial raise in all of the fees of the county clerk's office.

It is not so simple for this committee to recommend a raise of fees in the clerk's office because of the fact that the fees are charged on a different basis from that which obtains in the auditor's office, and we shall content ourselves with the statement of the county clerks that they will ask the legislature to give them at least twenty-five to thirty, and perhaps fifty per cent increase in substantially all of the filing fees in the clerk's office.

3. *Mortgage Recording Fee.* We have recommended in a previous paragraph of this report that all of the fees of the auditor's office, with the exception of the marriage license fee, be raised fifty per cent. The committee is of the opinion that an entirely additional tax should be levied upon all mortgages recorded, with a view of providing an additional source of revenue. Such a tax is now in effect in New York, Michigan, Minnesota, and some other states, and is producing a considerable revenue. The tax is to be paid once, at the time the mortgage is recorded. It will not be burdensome since it is not an annual levy.

We therefore recommend that the law providing for the fees for recording mortgages be changed, in addition to raising the initial fee as now provided by statute, so that it will require the auditors to collect fifty cents per hundred dollars or major fraction thereof on all mortgages filed for record in excess of \$1,500. In placing the minimum at \$1,500 it was the desire of the committee to avoid the necessity of imposing the tax on the small borrower.

4. REFORESTATION:

The subject of reforestation has received the careful consideration of many of the best conservationists and experts in the world. There are two great problems included in reforestation: One, the perpetuation of natural resources, and the other the protection of the water supply of the country.

It is an established fact that where reforestation is not taken up and properly fostered the land which is fit only for reforestation soon becomes a barren waste and in addition to being a menace to other property causes a great loss of revenue from taxation. Those states which have removed their timber resources are now frankly engaged in an effort to replant, and in many instances it has been necessary

even to build up the ground to make it possible for young trees to grow. o

In the State of Washington we are fortunately situated. We have vast tracts of virgin timber still remaining, but unless reforestation is undertaken as the merchantable timber is removed the natural growth, without care and protection, will be a very inferior crop. Replanting of trees is not necessary here. We have learned from the experts in this line that if logged-off land is properly burned the new crop will more than likely be fir; if it is not burned and properly cared for the natural growth will be hemlock and spruce.

The treatment of the vast and increasing acreage of logged-off lands is a problem. The first step in a reforestation program was taken by a legislative act of 1915. Chapter 47, Laws of 1915, contains the following provision:

"When the merchantable timber has been sold and actually removed from any land, the board of state land commissioners may classify the land or such portion thereof as may be found most suitable for reforestation, which may by order of the board be reserved from any future sale, and when once so reserved shall not thereafter be subject to sale or other disposition. The commissioner of public lands shall certify to the state fire warden and forester all reservations so made and thereupon it shall be the duty of the state fire warden and forester to protect such land and the remaining timber from fire, and to reforest the same."

No suitable appropriation has been made by the legislature for a proper classification of the lands now belonging to the state for the purpose of setting them aside as reforestation areas. In our opinion it is the duty of the legislature to provide immediately for this classification of all state lands, and the act of 1915 should be further amended by the incorporation of a provision prohibiting the sale by the state of any land that is suitable only for reforestation and including the right of the state to lease the lands so held for reforestation for grazing purposes so long as their use as grazing lands will not interfere with the growth of the young trees.

The state should also be given power to purchase at a nominal consideration all strictly reforestation lands now held by private individuals not desiring to enter into a reforestation contract with the state on their own behalf, and a suitable fund should be set aside by the legislature to be used in acquiring all such lands.

The act should also provide that at the time the timber on the reforested lands becomes merchantable it shall be sold, fifty per cent of the sale price to be placed in the permanent school fund and the remaining fifty per cent to be returned to the counties in which the land is situated to reimburse the counties for the loss of taxes upon the said lands.

The foregoing pertains to the handling of the present state lands and the acquiring of further lands by the state. There is still another field of reforestation that must be considered, namely, the right of the private individual to enter his privately owned logged-off reforesta-

tion lands in the reforestation class, and an act should be passed authorizing the owner of logged-off lands suitable for reforestation to have the same classified by the state land commissioner and after classification to enter into a contract with the state that in consideration of having his land so classified he will agree to have the land placed upon the tax rolls of the county in which it is, at an arbitrary tax value so that each forty acre tract will be taxed \$5.00 and that the tax so levied shall be paid into the state reforestation department for the purpose of defraying the expenses of fire protection, inspection, supervision and control of these reforestation reservations. The county assessor should not be permitted to change the assessment of such lands while they remained in the reforestation class. This act should also provide that when an individual enters into and executes a written contract with the state embodying the terms specified in the statute, it shall exist for a period of fifty years.

The act should further provide that at the end of each ten year period of the life of the contract the tax shall be increased twenty per cent, and that in the event that the owner of the land desires to withdraw from the contract at any time during the life thereof, he should be permitted so to do only upon the recommendation of the state land commissioner, and upon a showing at a hearing held for that specific purpose, that the land can be used to better advantage when put to some other commercial use. If the application is acted upon favorably by the commissioner the applicant shall at the time of release from the contract pay to the State of Washington for the benefit of the county in which the property is located, a sum, as taxes, equal to the amount that the land would have been taxed in said county had it not been registered in the reforestation class. In addition thereto, should there be any revenue derived from the young standing timber upon the land at the time of cancelling the contract, whether as wood, poles, ties or other commercial produce, a sum equal to twenty-five per cent thereof shall also be paid to the county treasurer. This amount, together with the back taxes, should be placed in the general fund of the county.

The act should further provide that at the time the timber becomes fifty years of age the land commissioner shall appraise the same for taxation purposes and shall fix a value thereon sufficient to produce a land tax proportionate in amount to the tax paid by agricultural land. It should be provided further that at the time the timber is cut the owner thereof shall report monthly the number of thousand feet removed therefrom and pay to the state reforestation commission the sum of seventy-five cents per thousand as an additional tax thereon. The money so paid to the state reforestation department shall be divided as follows: twenty-five per cent to the public school fund; twenty-five per cent to the state reforestation department fund; and fifty per cent to the counties in which the timber is situated.

The act should further provide that during the course of growth of the reforested lands the state land commissioner may permit the owner to remove trees by thinning and shall require the owner to remove all of the debris caused by the removal of any tree or trees therefrom, and in the event of the sale by the owner of any trees so removed, fifty per cent of the amount received therefrom shall be paid to the state reforestation department.

All moneys received by the reforestation department for taxes during the growth of the forests and from the cut should be used first to retire the obligation originally created by the establishment of the fund for reforestation purposes. After the retirement thereof the moneys remaining in the fund should be used to acquire other lands by the state reforestation department and for the protection thereof.

We submit these suggestions to indicate what may be accomplished to provide for land classification without changing our constitution. The subject is of the greatest importance for the future prosperity of our state, and we urge that steps be taken without further delay to put a proper reforestation program under way.

5. THE PERSONAL PROPERTY EXEMPTION:

The constitution authorized the legislature to exempt personal property to the amount of \$300 for each head of a family liable to assessment and taxation. Appropriate legislation has been enacted to carry out this constitutional exemption. We believe it to have been the intention, both of the framers of the constitution and of the legislature, to grant to heads of families an untaxed allowance of \$300 in personal property for the purposes of the home, although the law does not specifically restrict the exemption to household goods. Your committee is of the opinion that it is desirable to restrict this exemption to household goods and personal apparel for three reasons: First, the restriction of the exemption to heads of families is indicative of the desire on the part of those who wrote this provision to limit the benefits of the exemption to the goods of the household; second, the expense of collecting the taxes on small amounts of such property is out of all proportion to the amount of revenue returned; and third, the exemption privilege is abused by individuals living in rented apartments, who use the exemption feature to exempt other than household goods, such as automobiles, boats and other property.

To avoid this situation, your committee recommend, on the assumption that such a change would be constitutional, that the law be amended so that the statutory exemption shall apply only to household goods and personal apparel.

The Exemption of Cemeteries:

Section 6891 of Pierce's Code, under the heading of "Exemptions" provides:

"All lands used exclusively for public burying grounds shall be exempt from taxation."

Section 572 is as follows:

"Any person owning any land exclusive of encumbrance of any kind, situated two miles outside of the corporate limits of any corporate city or town of this state, may have the same reserved exclusively for burial and cemetery purposes by complying with the terms of this act, provided that the land so sought to be reserved shall not exceed in area one acre."

Section 569 further provides:

"Burial lots sold by such association shall be for the sole purpose of interment and shall be exempt from taxation, execution, attachment or other claim, lien or process whatsoever, if used as intended exclusively for burial purposes and in no wise with a view to profit."

It is apparent from the above sections that it was the intention of the legislature to exempt only areas of one acre from taxation under a cemetery plot, and then only in case the property were actually used for interment purposes and occupied by the dead, all other vacant lots in the cemetery being subject to taxation.

The intention of the legislature was also that all charges made for cemetery lots should be used for the care, upkeep and improvement of cemetery grounds and that a profit was not contemplated. In the last few years, however, cremation has to a considerable extent taken the place of land burial and in consequence large sums of money are invested in crematories and sepulchers within the confines of cemeteries, and the promoters of such enterprises are reaping a handsome profit therefrom without the payment of their just share of the taxes of the state.

We recommend that the legislature pass a law requiring the assessor of each county to place the property of these associations on the assessment rolls at valuations based upon examination of the gross earnings and not at the usual valuation placed upon cemetery property. We believe that this will produce considerable revenue to the state, as the right granted by the cemetery to the crematory association is a valuable franchise and increases the value of the land upon which the crematory is situated from a merely nominal value as a burial ground to a first-class business property.

We recommend further that legislation be enacted which would require the owner of such a crematorium project to file an application with the county assessor and to pay a license tax based on the number of niches to be sold and the prices at which they are sold.

6. THE MATURITY OF BOND ISSUES:

After a thorough investigation of this subject your committee has learned that there are a great number of bond issues in this state that are being continually refunded, and that the public is being led to believe from year to year that our different communities are in good financial shape when as a matter of fact they are paying interest on bonds issued for public purposes such as bridges, court houses, etc., that have disappeared from the face of the earth and have been re-

placed by new ones, the bonds still remaining a charge on the property of the locality; and in addition, new bond issues have been levied for the purpose of erecting new buildings or bridges.

Your committee believes that the only safe and sound policy for the state to pursue is to retire the bonds when due and not permit refunding. Therefore, we recommend that a law be passed making it obligatory upon each tax raising unit in the state in the raising of funds by bond issues to require the bonds to be retired serially and permitting no bond issues to be refunded. The committee is aware of the fact that there must be a leeway of from one to five years, dependent upon the life of the bond issue and the use to which the money is to be put, before the retirement should commence, since in many instances from one to two years elapse before the money raised by the bond issue can reasonably be used for the purpose for which it is raised and that it is not good business policy to commence retiring bonds before the proceeds of the bond issue have been spent.

We suggest further that this legislation should deal with the relation of the maturity of the bond issues to the life of the improvement provided by such funds. It is a sound principle of public, as of private credit, that no debt should exceed the life of the asset created thereby. It is doubtful if short-lived improvements should ever be financed by bond issues, and it is equally doubtful if any bond issue for a public purpose should have a maturity in excess of forty years. Between the limits of say five and forty years, the maturity of the debt should be adjusted to the life of the improvement, and every bond issue should carry the provision for a tax levy sufficient to pay interest and retirement charges so as to eliminate future necessity of refunding.

7. TAX ON FUEL OILS:

This subject is perhaps the simplest of all of the means of raising taxes which your committee has studied. It recommends itself by its simplicity, by the ease with which it is collected, and by the lack of friction that it causes in the general business conditions of the community. In the very earliest stages of your committee's meetings it was apparent to the majority of the members that the gasoline tax could very possibly raise a considerable amount without doing violence or injustice to anybody. It must be borne in mind, of course, that a tax on gasoline, as on any other subject of barter and sale, must be reasonable, and the tax must not be used simply because it is an easy way of raising revenue.

We have already discussed the problem of modern highway construction and maintenance, and we believe that it is unnecessary to expound this subject further. Everyone recognizes its importance, and the necessity of providing an adequate revenue for the purpose of building and maintaining the public highways. It is entirely proper that a considerable portion of these funds should be derived from the

agencies which have brought on the modern highway problem, and we regard the tax on fuel oils as an equitable means for the diffusion of this burden. Accordingly, we recommend the advance of the existing tax on fuel oil for use in internal combustion engines to three cents a gallon.

8. REVISION OF INHERITANCE TAX RATES:

The inheritance tax has come to be recognized as a productive and permanent feature of the state revenue system. This source of revenue was introduced in 1901, but throughout its history there has been inadequate enforcement and, doubtless, there has been no little evasion of this tax. We have already recommended that the administration of this tax be restored to the tax commission and that more adequate provision be made for the supervision of inventories of estates and the appraisal thereof for the determination of the tax.

We recommend further that the amount of tax to be levied on estates, and on gifts in contemplation of death, be increased, the increase to be effected through a change in the size of the distributive shares to which the present tax rates are applied. The present brackets are:

- (1) Up to \$50,000.
- (2) \$50,000 to \$100,000.
- (3) \$100,000 to \$250,000.
- (4) Over \$250,000.

In the case of direct heirs an exemption of \$10,000 is allowed.

We believe that these brackets are too high and that they could be lowered without causing injustice. It must be remembered that the tax is levied on the distributive share, and that it will be only the occasional large estate in which the share going to each heir is in excess of \$50,000. In consequence the bulk of the estates pay only the lowest rates, which are 1%, 3% and 6%, according to the degree of relationship. The yield of the inheritance tax could be materially increased by a lowering of the stages at which the progression begins for each class of beneficiaries, and we recommend that legislation for this purpose be enacted. We do not propose a specific schedule, but we are of the opinion that a decided change should be made.

9. EXPENDITURE OF PUBLIC FUNDS BY TAXING DISTRICTS:

It has come to the knowledge of your committee that the school districts are anticipating one hundred per cent return upon the tax levy made each year, when experience shows that it is very seldom that more than eighty or ninety per cent of the tax is paid during the tax year, the remainder going over until the next year.

When a school district or university anticipates one hundred per cent and only receives a trifle over eighty per cent, naturally the

district shows a deficit and has to carry outstanding warrants drawing interest.

We believe that the law should be changed in regard to school district and university budgets to incorporate the same regulation as is found in Section 6055 of Pierce's Code, which provides that the county commissioners shall have no power to create a debt against the said funds in excess of 80% of the levy unless there be cash in the fund to pay such warrants. An exception should be made to care for unforeseen catastrophes.

10. THE TAXATION OF INTANGIBLE PROPERTY:

We have discussed above the impasse which has been reached in the taxation of intangible property as the result of the act of 1907 and the Supreme Court's decision to the effect that credits are not property for purposes of taxation. We expressed the view that it would have been better had the matter of constitutional revision been faced and settled at that time, for there will be, after all of these years of exemption, a considerable opposition to any proposal to change the status quo.

The theory upon which the case for some measure of taxation of intangible property rests is the principle that all persons should contribute to the support of government in accordance with their ability. In so far as all of the citizens of the state own real estate or tangible property located within the state, the use of such property as the basis of taxation satisfies this principle. But if some persons derive their incomes from property located outside the state, or from securities, mortgages or other rights to property located elsewhere, these persons are exempted from any contribution to the cost of government in this state quite as much as if they owned federal bonds. It is not sufficient to point out that this property is being taxed as such where it is located. These taxes go to the support of government in the states which are giving protection to this property. Such a person owes an obligation to the State of Washington while he is a resident here, and the present tax law excepts him from this obligation. The same is true, of course, if those intangibles rest on property within the state. The property is taxed, but the owners as persons are exempted.

It does not follow from this argument that such evidence of property rights should be taxed as heavily as the tangible property located within the state. In the first place, regard must be had for the fact that the property is paying a tax, and that a second tax as heavy as the first would be excessive double taxation. In the second place, we must recognize the argument of expediency—on account of the ease with which intangibles may be hidden from the assessor, it is unwise to impose a tax the only effect of which is to produce nothing.

In recognition of these facts many states have introduced what is known as a classified property tax, under which intangibles are segregated and taxed at a low flat rate. Such a system has the merit of

producing far more revenue from intangibles than can be obtained by attempting to tax them at high tax rates, while it meets the objection that a class of tax exempt citizens is being created. Minnesota obtained \$1,363,504 in 1920 from a 3 mill tax on moneys and credits and a mortgage registration tax of 50 cents on each \$100.

It is futile to propose such a tax for the State of Washington until the present sections in the constitution relating to taxation are rewritten. Since the legal view in this state is that intangibles are not property, it would be impossible to tax them even at three mills on the dollar. We have therefore made no attempt to calculate the quantity of intangibles held in the state nor to estimate the amount of revenue that would be derived from them. We do recommend, however, that when a constitutional amendment on taxation is proposed, serious consideration be given to the question of the desirability of restoring intangibles to the category of taxable wealth, with a view to the introduction of a state-wide flat tax at not to exceed three mills on full valuation.

The State Income Tax:

The modern state income tax rests upon the same principle as that which we outlined above in our discussion of the classified property tax. In this respect, indeed, the classified property tax and the income tax are but alternative methods of accomplishing the same result. The income tax is gaining in favor in some states, however, because it is a more accurate measure of personal ability, and also because it makes possible the taxation of those classes of persons whose income is derived from personal services and personal earnings rather than from property. These classes, from the wage earner and the salaried clerk to the professional man receiving large fees, are exempt from all direct taxation under any system of property taxes.

It is not possible to determine the character nor the amounts of the incomes received by the citizens of Washington at the present time. The latest published statistics from the Federal Bureau of Internal Revenue are for the year 1919. The present level of all incomes is much lower, and the 1919 figures are therefore quite unreliable as reflecting the current, or even the normal situation. With these cautions we present herewith the distribution of incomes as shown by the personal returns made for the calendar year 1919 under the federal income tax:

TABLE XIII.

NUMBER OF RETURNS AND DISTRIBUTION OF PERSONAL INCOME
BY SOURCES—1919.

Number of Returns.....		114,822
Wages and Salaries.....	\$212,502,158	
Business.....	68,654,832	
Partnerships and Personal Service Corporations.....	16,807,560	
Profits from Sales of Real Estate, Stocks, Bonds, etc...	7,845,389	
Rents and Royalties.....	19,927,776	
Interest and Investment Income.....	14,816,559	
Total Income.....	\$350,438,156‡	
General Deductions.....	24,946,296	
Net Income.....	\$325,486,860	

‡Excluding \$438,873 of interest on government obligations not wholly exempt from federal tax.

These figures show that in 1919, \$212,502,158, or 65.2% of the entire net income of those who reported to the federal government, consisted of wages and salaries. Evidently there does exist in the state a considerable class of persons who are making no contribution to the cost of government under our system of direct property taxes.

The distribution of the \$325,486,860 by income classes is shown below:

TABLE XIV.

DISTRIBUTION BY INCOME CLASSES.

Income Classes	TAXABLE		EXEMPT‡	
	Number	Income	Number	Exempt
\$1,000- 2,000.....	44,224	\$68,870,435	11,082	\$17,417,969
2,000- 3,000.....	18,623	45,222,820	11,897	27,072,980
3,000- 4,000.....	12,015	41,873,088	850	1,308,485
4,000- 5,000.....	6,298	27,961,395	87	378,744
Total.....	81,160	\$178,467,683	23,416	\$46,071,168
\$5,000- 6,000.....	2,701	\$15,139,064		
6,000- 7,000.....	1,860	11,921,758		
7,000- 8,000.....	1,208	9,005,120		
8,000- 9,000.....	814	6,800,409		
9,000-10,000.....	598	5,667,258		
Total.....	7,179	\$49,508,604		
Totals.....	88,339	\$227,976,287		
Over \$10,000.....	2,567	\$52,324,405		

‡These persons were exempt under the present provisions of the federal income tax law relating to deductions, etc.

Two things stand out in this analysis: First, the large number of persons reporting who had an income below \$5,000. There were in all 104,576 such persons, and their total income was \$224,568,851, or 69% of the total income. But 23,416 of these persons were exempted from

the federal tax by reason of the personal credits, interest on debts and other allowable deductions, the total amount of income so exempted being \$46,071,168. The second significant fact revealed by the table is the large proportion of the total number of those reporting in 1919 who had incomes of \$10,000 or less. We find that there were 11,755 such persons, or 97.8% of the total number who filed returns, and that they reported \$273,162,455 of income, or 83.9% of the total income. Washington is below the average of the country in this respect, for only 71.01% of the incomes throughout the United States were below \$10,000 and only 56.14% below \$5,000 as compared with 83.9% and 69%, respectively, for this state. Further, we find that in the country at large, 47.94% of the income was derived from wages and salaries, as against 65.2% here.

It is evident from this survey that the bulk of the incomes in Washington are relatively small in amount and are composed in an unusual degree of wages, salaries, and other returns from personal efforts and services. These proportions would doubtless be even greater today than in 1919, which was the peak year of incomes in the United States. These facts are of great significance in any decision to resort to the income tax for state purposes, for two reasons:

First, since the bulk of incomes are small in amount and consist largely of wages and salaries, the rates must be low.

Second, since incomes are small and the number of persons reporting is large, the cost of administration would probably be relatively high.

A similar analysis of the data from Wisconsin shows that 56.4% of the net income returned by the citizens of that state in 1919 consisted of wages and salaries. The incomes below \$5,000 comprised 62.5% of the total and all those below \$10,000, 81% of the total. The average of Wisconsin taxable incomes below \$10,000 was \$2,945, and the similar average in Washington was \$2,570. The conditions in Wisconsin, as shown by the distribution of incomes, are therefore somewhat more favorable for the use of the income tax than are those found in Washington, in that a less proportion of the incomes are below \$5,000 or below \$10,000 and a smaller proportion of them consist of wages and salaries.

Moreover, the income tax is distinctly an urban tax. That is, a very large proportion of this tax will be paid by those who reside in urban districts, where the large accumulations of wealth and income are normally found. In 1919, 31.4% of the federal income tax was paid from New York State, and of this it has been estimated that more than 80% was paid from New York City alone. On account of the deductions and personal exemptions allowed under every income tax the rural sections in any state contribute only a relatively small amount. Under any equitable system of distributing the proceeds of such a tax in Washington, the benefits would accrue chiefly to the cities.

It has been demonstrated also, that neither the income tax nor the flat tax on intangible property will operate successfully except under the most favorable administrative conditions. In fact, the general verdict as late as 1910 was that state income taxation was and would be a failure, largely because of the administrative defects. Wisconsin changed this verdict by placing the income tax under the control of the state tax commission and providing new and comprehensive administration machinery. All of the states which have been willing to follow the principles of income tax administration first developed in Wisconsin have found the income tax a fairly satisfactory source of state and local revenue. Unless a state be willing, therefore, to give most careful consideration to the development of sound and impartial administration, it were better not to attempt the income tax.

We find that certain conditions are essential for the best results under the income tax:

First, a very effective centralized administration.

Second, a fair degree of concentration of wealth and incomes, for the bulk of the tax must come from the larger incomes, if sufficient revenue is to be produced to justify the tax.

We have recommended the establishment of a state tax commission to be composed of competent persons, and to be endowed with administrative authority sufficient to effect a reorganization in assessment methods and general tax administration. If this recommendation is accepted and adopted as we have conceived it, the central organization would be provided, and there would remain only the special framework for the introduction of competent income tax administration. The latter would involve the organization of the state into districts and the erection of income tax assessment machinery in each district, under the absolute control and direction of the central tax commission. The assessors of income would need broad powers for the discovery and assessment of incomes. It is clear that such an organization would necessarily be expensive, although the cost must be considered in relation to the yield. Experience in Massachusetts and New York indicates that administrative cost of the income tax will be about 3% of the tax collected. It would probably be in excess of this ratio for Washington.

We have already presented the general situation in Washington, with regard to the second condition for the success of the income tax, namely, the concentration of wealth and incomes. There is a wide diversity of economic conditions in the state ranging from the great areas with sparse population and low incomes to a few urban centers in which the bulk of the capital resources of the state are concentrated. The income tax would be of very little advantage as applied to the rural portions of the state, with the exception of certain small areas in which intensive agriculture has been developed. These areas would probably produce little, if any, more than enough to pay the cost of administration. If the income tax could be applied to the cities alone

It would be fairly productive. But its administration must be statewide to be effective.

Furthermore, a large proportion of the incomes of the state consist of wages and salaries, the average of which is relatively low. It is true that the income tax is a means of reaching these classes by direct taxation, and the other methods of accomplishing this result are less satisfactory. But on the other hand the average return would be small, the tax on such small taxable income returned by the salaried and wage earning classes would be at low rates, the yield would be low, and the administrative expense therefore relatively high. Under these circumstances the public treasury would gain little.

In view of these facts regarding the whole situation, we are of the opinion that it would be unwise to introduce the income tax at this time. We approve the principle of the personal income tax under suitable conditions, but we do not consider that these conditions exist at the present time. To a large extent the same ends may be met by the introduction of a flat tax on intangibles, such as we have already discussed and approved. In our suggestions for the future development of the state's revenue system we have proposed that at the proper time a personal income tax be introduced.

We feel that we are confirmed in this conclusion by the fact that the federal government continues to impose very heavy rates of taxation upon incomes. There is no immediate prospect of a reduction in the federal rates, and we are reluctant to recommend the introduction of additional income tax burdens while the existing federal burden continues.

11. GENERAL SALES TAX:

It is the unanimous opinion of the committee that a general sales tax is not a proper tax to be used in the State of Washington as a part of our revenue system.

In this connection it may be of interest to note that the members of the committee on tax investigation of the State of Oregon concur with us in this belief, both committees rejecting the principle as unsound. This decision was arrived at after a careful study and consideration of the principles involved. While both committees are not prepared to go to the extent of stating that the sales tax principle may not be a proper tax for the federal government, its use by a state cannot be justified by any of the arguments in favor of a national sales tax for the following reasons:

1. The sales tax is a consumption tax and is, therefore, an added business cost. By this we mean that if the State of Washington alone were to adopt the use of a sales tax, either on retail sales or upon the products of the wholesaler, its application would increase the cost of commodities in the state of Washington as against the same commodity in the surrounding states, and would of necessity make it

more profitable for the average citizen to do all the business possible with mail order houses and other foreign dealers, rather than with his local tradesmen.

It is urged that the sales tax, like various other taxes, is in any event passed on to the ultimate consumer, therefore, why not place the tax definitely and collect it in the first instance from the consumer? The following illustration may be used to show the effect of such a tax, if our state undertook, alone, to make use of it. We have in mind its effect upon the small manufacturer who manufactures an article that goes into the creation of a subsequent article, for instance, the manufacturer of lumber. The sale to the box manufacturer must be accounted for. In turn the box manufacturer sells his boxes to a jobber. The tax is also applied. The jobber in turn sells the boxes to the fruit producer or the salmon industry or the coffee distributor, and the tax is added, and so on down the line.

Everyone knows that the manufacture of boxes is an industry that is necessary in this state, and if the tax so accumulated brings the price to a point where the manufacturer cannot make a profit as against the boxes made in Oregon or Idaho, he will be compelled to enter some other line of industry.

2. The retail price of some articles of local consumption is fixed not only by the law of supply and demand, but by the originator of the article. Were the retailers required to account for a sales tax on this class of merchandise, the merchant would be compelled to pay the tax on his gross sales, but being unable to increase the price of the article by the amount of the tax on account of the policy of price control, he would be obliged to add it to the price of some other article carried for sale. This practice, if carried out to its logical conclusion, would undoubtedly force the merchant to raise the price of all non-price-fixed articles in such amount that the merchant could not meet competition.

3. Cost of Collection:

If the sales tax principle only meant the fixing of the percentage to be paid to the state, without the necessity of creating an immense state bureau with agencies in every county, city and hamlet, with the necessary force of inspectors, auditors and accountants, the system might seem more feasible of enforcement, but it appears to the committee that the enormous amount of machinery necessary to properly collect and administer the tax is out of all proportion to the amount that could be expected as the return for its use.

4. Sales Not Possible of Taxation:

It must be remembered that out of the bulk of sales made in the State of Washington over a period of a year, estimated at approximately \$4,200,000,000 (which includes both retail and wholesale) a very large proportion is represented by sales of lumber for foreign

and interstate commerce, none of which can be taxed by the state. When we take into consideration that of our principal industries, namely, lumber, fish, wheat and fruit, which represent only the sales made of our own natural resources, by far the greater percentage is sold outside of the state, and therefore untaxable; and the great volume of sales of goods made in this state produced elsewhere, also not subject to taxation, the committee are unanimously of the opinion that a sales tax of one, two, three, or five per cent, would be a very disastrous measure for this state to adopt, and in turn would not produce enough revenue to justify the cost of its collection.

(N. T. A. Bulletin, Vol. 9, p. 270)

12. CHANGE IN MEMBERSHIP OF COUNTY BOARD OF EQUALIZATION:

The law now provides that the county assessor shall be a member of the county board of equalization and shall be the clerk of the board. We recommend that the board be composed of the county commissioners with the county auditor acting as clerk thereof. Cities should be allowed to retain the representation on these boards which is now provided by law. This remedial measure is suggested by the committee in response to a general demand of the public, on the ground that it is not proper for the assessor to sit in judgment on his own work.

13. POLL TAX:

The present poll tax law was enacted by the last state legislature on the assumption that an emergency existed warranting this extraordinary form of direct taxation.

In the opinion of the committee a poll tax has no place in a modern system of taxation designed to function as a permanent and equitable means of raising revenue to meet the cost of government.

We therefore recommend the repeal of the poll tax.

14. TAX EXEMPTION SECURITIES:

We submit herewith an extract from the report of the Congressional Committee on Ways and Means, on the subject of tax exempt securities:

"The Committee on Ways and Means, to whom was referred House Joint Resolution 314, a resolution proposing an amendment to the Constitution of the United States, having had the same under consideration, report it back to the House without amendment and recommend that the resolution do pass.

"The amendment proposed strikes at an evil in our system of taxation which is already great and, if unchecked, will grow to such magnitude as to even threaten the existence of our institutions. The Constitution of the United States, as it now stands, not only permits the issuance of tax-exempt securities by either Federal or State Governments, but absolutely prevents the Federal Government on the one hand levying income tax on securities issued by the several States, and the States on the other hand from levying an income tax on the securities issued by the Federal Government. Under

these conditions there has been brought into existence an amount of tax-exempt securities variously estimated at from \$10,000,000,000 to \$18,000,000,000. The existence of conditions that enable any municipality or political subdivision to issue tax-free securities is a constant temptation to issue such securities in larger amounts than is necessary. It amounts to a subsidy offered to every such corporation with regard to its own direct borrowing. It also operates as an inducement to every municipality to have all kinds of public utilities owned and controlled by the municipality itself, thereby escaping its proper share of Federal and State taxation. In 1921 over a billion dollars was issued of tax-exempt securities, and the amount in existence is constantly increasing. It is obvious that this condition of affairs makes it difficult for public utilities privately conducted to maintain their financial condition, for just in proportion as the money can be obtained cheaper on bonds that are tax exempt the rate becomes higher on those which are subject to levy. When so large an amount is invested in tax-exempt securities the inevitable result is that it is more difficult to obtain money for ordinary private business and that investment in productive business is discouraged. The rate of interest required from private business is raised in proportion to the amount invested in tax-exempt securities. So also as the Federal Government finds less amount of securities upon which an income tax can be levied the higher must be the rate on the amount that is subject to tax.

"As time proceeds, the mass of tax-exempt securities, already so great, will continue to increase until every inducement will be offered to the man having a large income to make his investments solely in tax-exempt securities, and even the comparatively small taxpayer will find it to his profit to invest in them. In the meantime the revenues of the Federal Government derived from large incomes must continue to shrink and the income tax will be collected largely from those who have only comparatively small incomes. This condition can not but have a highly injurious effect upon the business of the country as well as the revenues of the Government.

"That some benefit is derived in certain directions by the issue of tax-exempt securities drawing a lower rate of interest, is not to be denied, but the majority of the committee are satisfied that these benefits are slight compared to the injury inflicted by the present plan.

"The amendment proposed, being merely permissive, would not absolutely require that bonds of the Federal Farm Loan Bureau and the joint stock land banks be taxed but in practice it would have that effect. Whatever might be said as to the propriety and necessity of such bonds being exempt from taxation when sold in competition with so large an amount of tax-free securities as now are being issued every year, the majority of the committee believe that it would be neither necessary nor proper that they should be free from taxation when the further issuance of competing tax-exempt securities is barred. Nor will this on the whole increase the rate of interest paid by the farmer.

"The testimony before the committee was to the effect that only 5 per cent of the farmers who borrowed money were obtaining it through the Federal farm loan system and that the inducement to large investors to put their money into tax-exempt securities was constantly causing withdrawals from farm loan mortgages, reducing and making scarce the amount of private funds available for such investment, thereby raising the rate of interest to those that were not able to obtain loans through the Federal land-bank system on account of its requirements or for other reasons, so that it was actually claimed that as long as our present system of taxation prevailed the Federal Farm Loan Bureau operated to the disadvantage of the farmer rather than to his benefit. Certain it is that, notwithstanding the prevailing low money rates, farm loans obtained from the private investors command

a much higher rate than before the war. In this connection it should also be noted that the committee has many times had called to its attention that there was great difficulty in obtaining funds for the construction of homes and necessary improvements on real estate in the towns and cities and that an abnormally high rate is obtained for money loaned for such purposes.

"There is no doubt, also, that the direct advantage resulting from the issue of a tax-exempt bond to the governmental entity issuing it is usually much exaggerated. Before the present income tax law was enacted Federal, State, and municipal bonds always commanded a premium over other issues by reason of the superior security. This premium often amounted to one-half of 1 per cent, and naturally varied with the circumstances. There are a large number of institutions that are obliged by law to keep their investments in issues of undoubted security, which increases the demand for State and municipal bonds, even though these institutions derive little if any benefit from their tax-exempt character.

"But even with this demand there still remains a surplus of tax-exempt securities over and above those required to fill the demands of the great investors and the institutions just mentioned. These bonds must be sold to the small investor and this surplus fixes the market for the whole. The large investor therefore is not obliged to pay in proportion to the benefit he received in tax reductions. In this connection it should be observed that the Government today is able to negotiate its short-time securities at $3\frac{1}{2}$ per cent although the issue is not tax-free. While there is a difference of nearly 1 per cent in the interest rate between Liberty bonds that are tax-exempt and those that are subject to taxation, Secretary Mellon gave his opinion that this was caused by the comparatively small amount of the tax-exempt issue and that if the whole amount of the Liberty bonds had been tax-exempt there would have been little, if any, reduction from the rate at which those subject to taxation were negotiated. Former Assistant Secretary of the Treasury, Mr. Leffingwell, also gave his opinion to the same effect. It is evident that the difference in the rate depends largely upon the amount of the issue, the date of maturity, and many other circumstances, as well as upon the tax-exempt feature. In a letter dated February 9, 1922, to the chairman of the committee, Secretary Mellon demonstrated that at from any point of view the Government was a heavy loser by reason of the issuance of tax-exempt bonds.

"These considerations have been for a long time apparent to those who were specially concerned with matters pertaining to the Federal revenue. As early as April 30, 1921, the Secretary of the Treasury addressed a letter to the chairman of the Committee on Ways and Means recommending to Congress that it consider the advisability of taking action by statute or constitutional amendment where necessary to restrict further issues of tax-exempt securities, and again on September 23, 1921, in another letter, to the chairman of the Ways and Means Committee, Secretary Mellon states:

"The ever-increasing volume of tax-exempt securities (issued for the most part by states and municipalities) represents a grave economic evil, not only by reason of the loss of revenue which it entails to the Federal Government but also because of its tendency to encourage the growth of public indebtedness and to divert capital from productive enterprise. The issue of tax-exempt securities has a direct tendency to make the graduated Federal surtaxes ineffective and nonproductive, because it enables taxpayers subject to surtaxes to reduce the amount of their taxable income by investing in such securities; and at the same time the result is that a very large class of capital investments escape their just share of taxation."

"Further, in a letter dated January 16, 1922, Secretary Mellon said:

"The most important consideration is that the existence of the growing mass of tax-exempt securities, coupled with the extremely high surtax rates

still imposed by law, tends to drive persons of large income more and more to invest in wholly exempt securities issued and still being issued by states and municipalities and heretofore issued by the Federal Government. The result is to impair the revenues of the Federal Government and to pervert the surtaxes, so that instead of raising revenue they frequently operate rather to encourage investment in wholly tax-exempt securities, and even to encourage the issue of such securities by states and municipalities. This process tends to divert investment funds from the development of productive enterprises, transportation, housing, and the like, into nonproductive or wasteful State or municipal expenditures, and forces both the Federal Government and those engaged in business and industry to compete with wholly tax-exempt issues, and on that account to pay higher rates of interest.

'The greatest value of the full exemption from taxation arises, of course, from the exemption it confers in respect to Federal income surtaxes, and the constantly increasing volume of tax-free securities therefore constitutes a real menace to the revenues of the Federal Government. At the same time it makes the high surtaxes operate as inducements to investment in nonproductive public indebtedness and is gradually destroying them as revenue producers. As a consequence the yield of the surtaxes is dwindling and there is a premium on the issue of bonds of states and cities. In the last analysis this is at the expense of the Federal Government, and it is having a most unfortunate and far-reaching effect upon the development of the whole country because of the diversion of wealth from productive enterprise.'

'In his message of December 6, 1921, President Harding said:

'Many of us belong to that school of thought which is hesitant about altering the fundamental law. I think our tax problems, the tendency of wealth to seek non-taxable investment, and the menacing increase of public debt—Federal, State and municipal—all justify a proposal to change the Constitution so as to end the issue of non-taxable bonds. No action can change the status of the many billions outstanding, but we can guard against future encouragement of capital's paralysis, while a halt in the growth of public indebtedness would be beneficial throughout our whole land.'

'The Ways and Means Committee at that time had before it a joint resolution for constitutional amendment introduced by Mr. McFadden authorizing the Federal Government and the several states to each tax the securities of the other to the same extent as it taxed its own, and several other resolutions having the same purpose. Subsequently hearings were had upon the resolutions and, it becoming apparent that a majority of the committee favored the reporting of such a resolution, a subcommittee was appointed to consider the form thereof. The resolution in the form now reported is a result of the work of this subcommittee, aided by the Treasury experts, both legal and fiscal, and the Legislative Drafting Service. The form as now presented has been agreed to and is recommended by the Treasury Department.

'It appeared from the hearings that the subject had already been given careful consideration by various tax associations and tax experts, all of which concurred as to the necessity of such an amendment to the Constitution and in advising its speedy adoption. Among the associations that have taken such action are the National Tax Association, composed of representatives from every state; the National Association of Real Estate Boards; the United States Chamber of Commerce; the American Farm Bureau Federation; the American Economic Association; the Investment Bankers' Association; the Farm Mortgage Bankers' Association; associations representing the public-utility business; the New York State tax conference; the Peoples Reconstruction League, and the Ohio Tax Association.

"So far as is known to the committee all of the prominent authorities on the subject of taxation favor the amendment. The United States is the only one of the great nations that permits such a condition to exist.

"In addition to these economic evils, tax exemptions create a grave danger to our social system and form of government. No principle of taxation is more generally accepted today than that taxes should, as a rule, be levied in accordance with ability to pay and all citizens should pay in the same manner. The present condition violates every rule based upon these principles, and while we seek to create, as far as possible, equality in taxation, we find that the Constitution makes it impossible. There should be no privileged class under our Government, but a special privilege is granted to those who invest in tax-exempt securities. This situation is the ground of just complaint and creates discontent and prejudice against people of large means who use a lawful method to lessen their taxes. Comparisons are naturally made between certain parties who have a large income derived in whole or for the greater part from tax-exempt securities, and pay little or no income tax, and those who have only an income of moderate size derived from their personal exertions and, by reason of the present needs of our Government, are heavily taxed. A system that will permit one man to have exempt from taxation an income of \$25,000 a year from securities which, possibly, he obtained by descent or devise, and which taxes heavily another man who, by his personal exertions, earns the same sum, is unfair and unjust, and when great estates largely consist of tax-exempt securities which pay no tax whatever the situation affords an opportunity for those who seek to attack our institutions.

"The majority of the committee therefore found that the present system should be condemned for the following reasons:

"(1) A large portion of property escapes taxation, thereby causing great loss of revenue;

(2) It violates the ability principle of taxation and unfairly discriminates between taxpayers;

(3) It impedes private financing;

(4) It discourages investment in new enterprises;

(5) It encourages extravagance of governmental agencies;

(6) It grants a private subsidy to certain interests;

(7) By withdrawing money from private enterprises it increases the rate of interest required for all enterprises not carried on by the Government and thereby adds to the cost of living;

(8) It creates social unrest; and that the only practical remedy was by constitutional amendment such as is now proposed.

"It will be observed that the form of amendment does not forbid the further issuance of tax-exempt securities, but merely permits their taxation by the Federal Government on the one hand, provided it does not discriminate against securities by the States of under their authority in favor of national securities, and that each State on the other hand, is permitted to tax the securities issued by the Federal Government, provided the State in levying the tax does not thereby discriminate in favor of securities issued by it or under its authority. In other words, the several States are given the same rights with reference to Federal securities that the National Government has with reference to the State securities."

We endorse this proposal thoroughly and recommend that proper steps be taken to insure the support of the Washington members of both houses of Congress on this measure.

15. SUGGESTIONS FOR A MODEL TAX SYSTEM:

Your committee feels that the full intent of the legislative resolution under which it acts would hardly be complied with unless some suggestions were presented relating to the development of the state's revenue system in the future. We venture, therefore, to submit a tentative outline of the line of development which, in our opinion, it would be well for the state to follow as the opportunity arises to make further developments in the revenue system. Some of these suggestions have been proposed in this report as changes which should be introduced without delay, if there is to be any progress in effecting a more equitable distribution of the tax burden. Perhaps the most important of these is the reorganization of the system of administration which we have made the central feature of this report.

The basis of the state's revenue system will continue to be, as it has always been, the property tax. We have presented in this report the evidence to show the present relative importance of the property tax, and we are unable to foresee the time when the general economic conditions which now prevail in this state will have so changed as to occasion the development of other sources of revenue of greater importance. We reiterate here the point which we have already emphasized, namely, that the outstanding importance of the property tax gives great significance to the problem of its efficient and equitable administration. A modern state tax department or tax commission, will therefore be the head and center of the state's taxation system, in the future, as it should be at present.

We are not satisfied, however, to accept the narrow, illogical, and unwarrantable definition of property which the legislature devised in the act of 1907, and which was sustained and approved by the Supreme Court in *State ex rel, Wolfe vs. Parmenter*, 50 Wash. 363. We have criticized this view at length in our report. We believe that this error must be corrected, and that the constitution should be so amended as to accomplish not only this result, but to make possible the introduction of the principle of classification of property for purposes of taxation. We approve the model constitutional provision on taxation which has been prepared and recommended by the National Tax Association. This provision is as follows:

"The power of taxation shall never be suspended, surrendered, or contracted away. All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax, and shall be levied and collected for public purposes only." (Proceedings of the Fifth Annual Conference of the National Tax Association, 1911, p. 453.)

Such a section provides the necessary constitutional safeguards against unjust taxation and against the improper use of the taxing power, while it leaves to the legislature the full responsibility for the actual form of the taxation system, with complete freedom to change, adjust and adopt this form as changing conditions may require.

We propose, also, for the future as for the present, a vastly improved inheritance tax. We have recommended an immediate change in the brackets to which the present schedule of rates is applied, and the reform in the administration of this tax. We advise that the legislature study with care the model inheritance tax law drafted and recommended by the National Tax Association, with a view to promoting a uniform interstate policy of inheritance taxation.

(See proceedings of the Fourth Annual Conference of the National Tax Association, 1910, p. 279.)

We repeat also our suggestion that all proper influence be used upon our members of Congress to secure the relinquishment of the inheritance tax by the federal government, in favor of the states. The latter have far greater need for the revenue; they do not have the other vast resources of taxation which the federal government enjoys; and since the whole process of administering estates is conducted under the state law and by state and local authorities, the full right to this tax should be relinquished to the states.

It is a truism in public finance that the form of any state's revenue system should be adapted freely to the character of the wealth and the tax paying capacity of the people of that state. For this reason we have recommended the removal of the constitutional hindrances to the development of a greater degree of elasticity in the revenue system. In accordance with this principle we suggest two new forms of taxation which offer possibilities for the future since they do not take account of the peculiar character of the state's resources and of the distribution of wealth within the state.

The first of these is a production tax upon the quantity of such natural resources as lumber, coal and other mining products, fish, and other commodities which constitute so large a part of the state's original wealth. In Louisiana such taxes are called "severance" taxes, and are levied upon those who are engaged in the business of securing natural resources from the soil or water. We shall not attempt here a detailed outline of such a system of taxes for this state, but we do believe that the principle is sound, and that such a tax would be eminently practical, as well as satisfactorily productive. Several states are now making use of such a tax, and it is proving to be a productive source of revenue, as well as a fairly simple tax to administer.

(See George Vaughn—The Severance Tax, *Bul. of National Tax Association*, May, 1922.)

The second new source of revenue we suggest is a series of local business license or occupation taxes.

Our discussion of general income and sales taxes in this report has presented the grounds upon which we have hesitated to recommend immediate adoption of such taxes on a state-wide basis. The concentration of wealth, population and business activity into the larger cities of the state, and the very large area outside of these

POLL TAX DATA AND RECEIPTS TO FEBRUARY 28, 1922.

COUNTY	Total Vote	Regis- tration	Received by State	Received by County	Total
Adams	2,340	2,347	\$13,936 00	\$3,494 00	\$17,420 00
Asotin	1,961	2,254	7,344 00	1,836 00	9,180 00
Benton	3,929	4,492	13,236 00	3,309 00	16,545 00
Chelan	6,821	7,393	35,124 00	8,781 00	43,905 00
Clallam	3,638	3,764	18,028 00	4,507 00	22,535 00
Clarke	9,641	11,271	46,888 00	11,597 00	57,985 00
Columbia	2,206	2,750	9,888 00	2,472 00	12,360 00
Cowlitz	3,883	4,608	17,560 00	4,390 00	21,950 00
Douglas	2,810	3,226	13,044 00	3,261 00	16,305 00
Ferry	1,438	1,622	4,732 00	1,183 00	5,915 00
Franklin	1,662	2,295	11,424 00	2,856 00	14,280 00
Garfield	1,350	1,390	6,302 00	1,575 00	7,877 00
Grant	2,449	2,550	10,696 00	2,674 00	13,370 00
Grays Harbor.....	12,322	14,734	80,320 00	20,080 00	100,400 00
Island	1,906	1,817	6,764 00	1,691 00	8,455 00
Jefferson	1,977	2,305	9,824 00	2,456 00	12,280 00
King	113,065	145,961	577,356 00	144,339 00	721,695 00
Kitsap	10,362	12,181	40,876 00	10,219 00	51,095 00
Kittitas	5,548	6,113	28,946 00	7,236 00	36,182 00
Klickitat	2,947	3,436	14,180 00	3,545 00	17,725 00
Lewis	11,614	12,902	50,862 00	12,715 00	63,577 00
Lincoln	4,787	5,911	23,082 00	5,758 00	28,790 00
Mason	1,968	2,121	8,272 00	2,069 00	10,340 00
Okanogan	5,278	5,811	22,432 00	5,608 00	28,040 00
Pacific	4,179	4,682	25,204 00	6,301 00	31,505 00
Pend Oreille.....	2,066	2,427	12,072 00	3,243 00	16,215 00
Pierce	44,027	53,609	202,252 00	50,563 00	252,815 00
San Juan	1,327	1,615	4,592 00	1,148 00	5,740 00
Skagit	10,901	13,081	47,338 00	11,847 00	59,235 00
Skamania	810	961	3,812 00	953 00	4,765 00
Snohomish	21,147	24,704	96,860 00	24,215 00	121,075 00
Spokane	44,194	44,540	226,390 00	56,580 00	282,900 00
Stevens	6,105	7,323	27,096 00	6,759 00	33,795 00
Thurston	7,641	8,871	35,076 00	8,799 00	43,845 00
Wahkiakum	873	941	4,592 00	1,133 00	5,695 00
Walla Walla	9,014	10,653	40,916 00	10,229 00	51,145 00
Whatcom	16,405	18,886	70,444 00	17,611 00	88,055 00
Whitman	10,075	11,000	51,664 00	12,916 00	64,580 00
Yakima	19,945	24,297	91,968 00	22,992 00	114,960 00
Totals.....	414,691	490,824	\$2,011,602 00	\$502,890 00	\$2,514,501 00

Amount Poll Tax collected in State to February 28, 1922..... \$2,514,501 00
 Number registered, 490,824 at \$5.00..... 2,454,120 00

Number paid in excess of registration, 12,076 at \$5.00..... \$60,381 00

Number registered November, 1920..... 490,824 97.6 %
 Number not registered November, 1920..... 12,076 2.4 %
 Number collected from..... 502,900 100.0 %

PROPERTY EXEMPT FROM TAXATION IN VARIOUS COUNTIES

COUNTIES	U. S. Government	State	County	Port	City and Town	Church and Hospital	School	Cemeteries	Heads of Families	Total
Adams	\$82,130 00	\$194,800 00	\$145,699 00		\$148,800 00	\$42,250 00	\$348,725 00	\$4,500 00	\$175,800 00	\$1,132,904 00
Anotin			98,500 00		4,980 00	4,980 00	187,680 00	1,800 00	385,000 00	4,492,940 00
Benton	30,500 00	60,250 00	118,280 00		21,800 00	85,000 00	550,000 00	7,400 00	440,780 00	1,803,410 00
Chelan	44,380 00	3,770 00	75,010 00		153,110 00	135,900 00	532,970 00	82 00	437,810 00	1,198,983 00
Chelan	4,287,740 00	981,300 00	180,000 00		60,185 00	80,000 00	322,125 00	4,000 00	338,000 00	6,186,983 00
Clark	2,585,538 00	200,000 00	300,000 00	\$275,000 00	150,000 00	588,000 00	1,504,025 00	125,000 00	2,850,000 00	7,907,552 00
Clallam			100,000 00		7,000 00	30,000 00	200,000 00	4,200 00	350,750 00	8,077,050 00
Columbia	538,100 00	2,315,380 00	70,400 00		60,000 00	83,500 00	519,770 00	4,000 00	500,000 00	8,572,820 00
Cowlitz		836,670 00	67,682 00		224,384 00	68,800 00	2,780,410 00	1,135 00	928,384 00	4,811,555 00
Douglas			74,000 00		450 00	10,000 00	111,500 00	1,500 00	182,300 00	1,259,350 00
Ferry	445,550 00	238,730 00	929,580 00		85,000 00	70,760 00	208,400 00	1,500 00	283,860 00	1,574,400 00
Franklin	477,806 00	238,630 00	370,525 00		185,080 00		33,000 00	4,000 00	740,802 00	1,646,688 00
Grant	1,000,000 00		179,520 00		80,000 00	25,000 00	311,960 00		423,865 00	2,020,405 00
Grays Harbor				15,000 00					708,300 00	783,300 00
Island			12,000 00		500 00	4,000 00	89,325 00	2,000 00	18,615 00	126,440 00
Jackson	50,000,000 00	4,500,000 00	250,000 00		850,000 00	70,000 00	280,000 00	10,000 00	270,000 00	55,740,000 00
King	4,075,080 00	2,504,680 00	4,620,000 00		108,442,861 00	8,295,230 00	18,269,024 00	560,000 00	18,600,000 00	174,547,550 00
Knap	800,425 00	249,884 00	55,000 00		846,000 00	144,000 00	247,192 00	3,000 00	232,650 00	2,077,681 00
Kittitas	1,578,770 00	874,405 00	263,975 00		907,614 00	237,440 00	594,331 00	8,470 00	884,800 00	6,666,805 00
Lewis										
Lincoln	79,346 00		10,000 00		5,788 00	5,583 00	602,275 00	1,000 00	647,640 00	1,351,640 00
Mason	3,000,000 00	10,000 00	33,346 00		4,000 00	37,130 00	105,015 00	1,000 00	205,352 00	8,450,872 00
Okanogan	5,837,660 00	241,940 00	102,680 00		95,000 00	60,100 00	300,000 00	1,500 00	448,250 00	7,097,130 00
Pacific	882,786 00	2,632,705 00	98,588 00		15,540 00	9,748 00	253,300 00	1,850 00	400,000 00	8,804,513 00
Pend Oreille			77,140 00		16,680 00	28,890 00	180,660 00	540 00	289,140 00	668,010 00
Pierce	386,550 00	84,355 00	394,025 00	1,618,113 00	640,505 00	1,299,690 00	1,640,910 00	69,445 00	2,408,415 00	8,412,978 00
San Juan	2,250,000 00	20,000 00	190,000 00		1,000 00	10,000 00	60,000 00		163,470 00	422,320 00
Skagit			98,700 00		420,425 00	60,000 00	1,000,000 00	35,000 00	1,500,000 00	7,925,425 00
Skamania	63,400 00	343,225 00	282,128 00		127,500 00	15,000 00	80,000 00	2,000 00	38,300 00	202,000 00
Snohomish	230,335 00	167,415 00	72,470 00	2,060 00	1,025,635 00	214,805 00	641,685 00	15,695 00	7,240,160 00	8,056,188 00
Spokane			71,550 00		1,025,635 00	2,008,065 00	2,505,000 00	6,160 00	7,240,160 00	13,458,230 00
Stevens							429,984 00		949,180 00	1,450,724 00
Thurston	125,000 00	8,500,000 00	40,000 00		150,000 00	100,000 00	875,000 00	13,000 00	290,100 00	4,588,500 00
Wahkiakum	8,100 00	210,000 00	25,000 00		1,500 00	2,000 00	30,000 00	800 00	92,800 00	380,900 00
Walla Walla	566,465 00	576,000 00	480,680 00		480,000 00	570,000 00	1,118,350 00	70,000 00	968,500 00	4,946,945 00
Whatcom	875,000 00	499,498 00	69,850 00		1,683,883 00	573,800 00	1,149,185 00	75,000 00	2,653,944 00	7,080,350 00
Whitman	20,000 00	950,000 00	250,000 00		1,150,000 00	660,000 00	1,200,000 00	7,210 00	778,000 00	4,005,210 00
Yakima	1,125,340 00	90,000 00	275,000 00		894,760 00	560,450 00	1,888,750 00	102,000 00	3,015,000 00	7,451,300 00
Totals	\$82,414,080 00	\$24,602,577 00	\$9,677,025 00	\$11,128,188 00	\$116,435,348 00	\$16,591,901 00	\$40,253,794 00	\$1,142,248 00	\$51,150,986 00	\$551,386,677 00

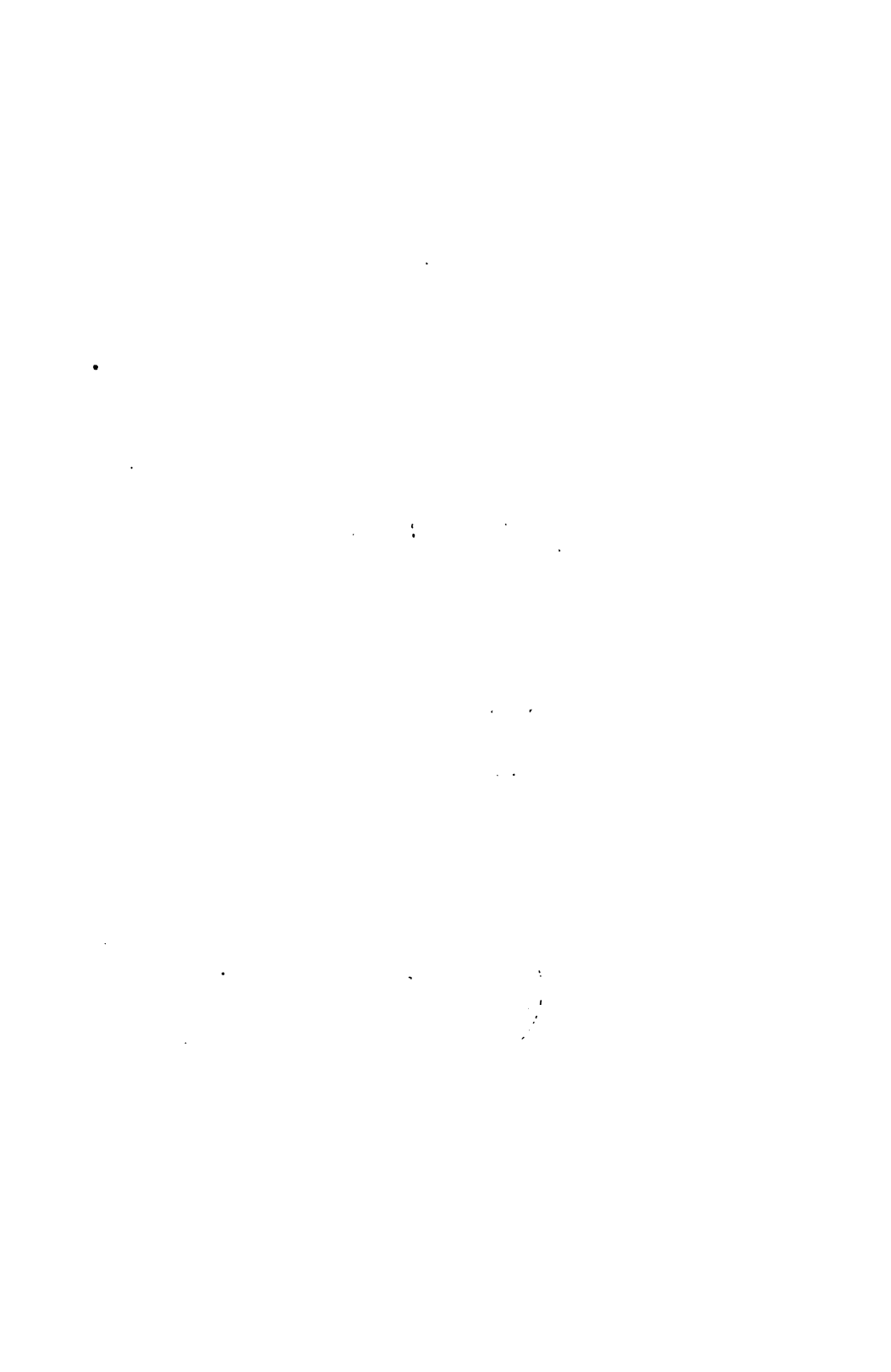
* No other report received. † Does not know.

TAX HISTORY FOR STATE PURPOSES SINCE STATEHOOD TO DATE

Year Levied	Assessed Value	LEVIES IN MILLS												Total Mills Levied	Total State Tax	No. of Levies	Where Found				
		Gen. Fund			Bond Interest	School	Public Highway	Permanent Highway	University	College	Bellingham Normal	Okeney Normal	Ellensburg Normal					Centralia Normal	Capitol Buildings	Reclamation	Bonus
		Military																			
1891	\$125,165,165	00	2.50	0.12	...	...	...	...	...	...	...	...	...	...	...	...	...	2.62	\$327,945.90	2	And. 1899 Pg. 91
1892	201,449,186	01	3.01	0.20	0.10	...	...	...	...	...	...	...	...	...	...	...	...	3.31	666,763.34	3	Computed
1893	278,962,450	00	3.00	0.20	0.025	...	...	...	...	...	...	...	...	...	...	...	...	3.225	869,896.90	3	"
1894	249,804,810	00	2.50	0.20	0.025	...	...	...	...	...	...	...	...	...	...	...	...	2.725	677,963.11	3	"
1895	283,110,032	00	2.66	0.20	0.05	...	...	...	...	...	...	...	...	...	...	...	...	3.20	905,962.51	3	Equal 1898 Pg. 25
1896	226,245,192	00	2.87	0.20	0.05	...	...	...	...	...	...	...	...	...	...	...	...	3.12	706,431.30	3	"
1897	204,190,377	00	3.00	0.20	0.20	...	...	...	...	...	...	...	...	...	...	...	...	6.56	1,340,846.14	4	"
1898	204,677,668	00	3.06	0.20	0.20	...	...	...	...	...	...	...	...	...	...	...	...	6.67	1,363,066.06	4	"
1899	226,130,794	00	2.40	0.20	0.20	...	...	...	...	...	...	...	...	...	...	...	...	6.70	1,293,945.81	4	"
1900	226,996,294	00	2.40	0.20	0.20	...	...	...	...	...	...	...	...	...	...	...	...	6.40	1,235,776.51	4	"
1901	229,197,539	00	2.50	0.20	0.20	...	...	...	...	...	...	...	...	...	...	...	...	6.65	1,623,739.00	4	"
1902	237,676,623	00	2.20	0.20	0.20	...	...	...	...	...	...	...	...	...	...	...	...	7.60	1,977,366.00	4	"
1903	260,180,734	00	2.20	0.20	0.20	...	...	...	...	...	...	...	...	...	...	...	...	7.60	1,953,746.00	4	"
1904	260,940,199	00	2.50	0.10	...	...	...	...	...	...	...	...	...	...	...	...	...	7.60	2,105,116.00	3	"
1905	329,545,625	00	2.50	0.10	...	...	...	...	...	...	...	...	...	...	...	...	...	7.60	2,365,923.00	3	"
1906	330,202,962	00	1.80	0.10	...	...	...	...	...	...	...	...	...	...	...	...	...	5.40	2,466,973.00	3	"
1907	573,070,628	00	3.00	0.20	...	...	...	...	...	...	...	...	...	...	...	...	...	6.70	3,589,576.00	4	"
1908	748,696,042	00	1.60	0.20	...	...	...	...	...	...	...	...	...	...	...	...	...	4.80	3,563,250.00	4	"
1909	906,247,044	00	2.10	0.15	...	...	...	...	...	...	...	...	...	...	...	...	...	5.43	5,285,813.00	4	"
1910	965,125,094	00	2.10	0.20	...	...	...	...	...	...	...	...	...	...	...	...	...	5.80	5,092,167.00	4	"
1911	1,005,098,351	00	1.23	0.11	...	...	...	...	...	...	...	...	...	...	...	...	...	5.79	5,319,449.00	10	"
1912	1,014,475,027	00	8.00	0.11	...	...	...	...	...	...	...	...	...	...	...	...	...	8.81	8,957,525.00	10	"
1913	1,031,001,907	00	2.46	0.11	...	...	...	...	...	...	...	...	...	...	...	...	...	8.07	8,327,447.00	10	"
1914	1,031,277,490	00	1.23	0.20	...	...	...	...	...	...	...	...	...	...	...	...	...	7.00	7,219,942.00	10	"
1915	967,359,038	00	1.50	0.20	...	...	...	...	...	...	...	...	...	...	...	...	...	7.70	7,602,515.00	10	"
1916	1,000,992,749	00	1.50	0.20	...	...	...	...	...	...	...	...	...	...	...	...	...	8.83	8,330,689.00	11	"
1917	1,035,098,644	00	1.80	0.20	...	...	...	...	...	...	...	...	...	...	...	...	...	8.92	8,240,373.00	11	"
1918	1,060,020,828	00	8.00	0.20	...	...	...	...	...	...	...	...	...	...	...	...	...	10.44	11,073,882.00	12	"
1919	1,090,692,868	00	4.50	0.20	...	...	...	...	...	...	...	...	...	...	...	...	...	14.68	17,528,700.00	12	"
1920	1,103,028,060	00	2.25	0.20	...	...	...	...	...	...	...	...	...	...	...	...	...	14.68	17,528,700.00	12	Computed

Wien- burg Normal	Cap. Bldg. Construc- tion	Reclam. Revolv.	Centralia Normal	Soldiers Bonus	Totals
					\$327,945 99
					666,793 34
					899,395 90
					677,993 11
					906,952 51
					705,431 30
					1,340,846 14
					1,368,966 06
					1,288,945 31
					1,225,776 51
					1,533,739 00
					1,520,471 00
					1,977,366 00
					1,963,146 00
					2,105,116 00
					2,268,298 00
					2,496,922 00
					2,863,132 00
					3,839,576 00
					3,563,250 00
					5,265,312 00
					4,920,926 00
					5,062,167 00
356 00					5,819,449 00
013 00					8,937,525 00
234 00					8,327,447 00
189 00					7,218,942 00
114 00					7,602,515 00
009 00	\$500,041 00				8,330,696 00
841 00	517,969 00				9,240,573 00
547 00	530,310 00	\$380,310 00			11,072,882 00
944 00	506,962 00	506,962 00			17,526,799 00
398 71	568,619 62	568,619 62	\$117,723 92	\$1,177,239 24	17,233,605 23
555 71	\$2,733,901 62	\$1,715,961 62	\$117,723 92	\$1,177,239 24	\$150,163,393 40





ANNUAL REPORT OF THE COMMISSIONERS ON UNIFORM STATE LAWS FOR 1921

To His Excellency, the Governor; and to the Legislature of the State of Washington:

The Commissioners on Uniform State Laws appointed under the provisions of Chapter 59, Session Laws of 1905, submit this, their annual report for the year 1921:

The annual meeting of the Conference of Commissioners from all the states was held in Cincinnati, Ohio, on August 24 to August 30, 1921. Forty-one jurisdictions were represented by the commissioners in attendance. The Conference thoroughly considered and discussed, section by section, drafts of the following proposed uniform acts:

First Tentative Draft of an Act relating to the Status and Protection of Illegitimate Children.

First Tentative Draft of a Uniform Fiduciaries Act.

Second Tentative Draft of a Uniform Declaratory Judgments Act.

Eighth Tentative Draft of a Uniform Incorporation Act.

First Tentative Draft of a Uniform Mortgage Act.

First Tentative Draft of a Uniform Aviation Act.

Final action in recommending or rejecting these acts was not taken as to any of them, but a substantial advance was made on each one, and the excellent rule adopted by the Conference long ago is to hasten slowly in its final adoption and recommendation to the state legislatures of any act, because ill-considered legislation is worse than none at all.

We deem this an appropriate occasion on which to report a list of all the acts which the Conference has recommended for adoption by the state legislature and the number of states which have adopted each one:

NAME	Year of Approval by Conference	Number of Jurisdictions Enacting
Acknowledgements Act	1892	10
Acknowledgements Act, Foreign	1914	6
Aeronautics Act	1922	
Bills of Lading Act	1909	25
Child Labor Act	1911	4
Cold Storage Act	1914	6
Conditional Sales Act	1918	8
Declaratory Judgments Act	1922	
Desertion and Non-Support Act	1910	12
Extradition of Persons of Unsound Mind	1916	8
Fiduciaries Act	1922	
Flag Act	1917	6
Foreign Depositions Act	1920	7
Fraudulent Conveyance Act	1918	11
Illegitimacy Act	1922	
Land Registration Act	1910	3
Limited Partnership Act	1916	12
Marriage and Marriage License Act	1911	2
Marriage Evasion Act	1912	5
Negotiable Instruments Act	1900	51
Occupational Diseases Act	1920	
Partnership Act	1914	14
Proof of Statutes Act	1920	5
Sales Act	1906	25
Stock Transfer Act	1900	15
Vital Statistics Act	1920	
Warehouse Receipts Act	1906	48
Wills Act, Foreign Executed	1910	7
Wills Act, Foreign Probated	1915	4
Workmen's Compensation Act	1914	3
Total—30.		

Of the foregoing list the legislature of this state has adopted the following:

Negotiable Instruments Act, passed 1899, Ch. 149.

Warehouse Receipts Act, passed 1913, Ch. 90.

Bills of Lading Act, passed 1915, Ch. 159.

Foreign Wills Act, passed 1917, Ch. 156.

Flag Act, passed 1919, Ch. 108.

Respectfully submitted,

(Signed) CHARLES E. SHEPARD,

ALFRED BATTLE,

ARTHUR W. DAVIS.

**ANNUAL REPORT OF THE COMMISSIONERS ON UNIFORM
STATE LAWS FOR 1922.**

December 10, 1922.

To His Excellency, the Governor; and to the Legislature of the State of Washington:

The Commissioners on Uniform State Laws appointed under the provisions of Chapter 59, Session Laws of 1905, submit this, their annual report.

The annual meeting of the conference was held in San Francisco at the St. Francis Hotel on August 2nd to 8th, 1922, just preceding the meeting of the American Bar Association. Both from the standpoint of attendance and accomplishment, it was a successful meeting.

The National Conference took final action upon, and recommended to the American Bar Association, for its approval and recommendation to the legislatures of the various states and territories, for enactment, the following four acts:

1. Uniform Declaratory Judgments Act, the scope of which is set forth in Section 1 of the act itself, as follows:

"Courts of record within their respective jurisdictions shall have power to declare rights, status, and other legal relations, whether or not further relief is or could be claimed. No action or proceeding shall be open to objection on the ground that a declaratory judgment or decree is prayed for. The declaration may be either affirmative or negative in form and effect; and such declaration shall have the force and effect of a final judgment or decree."

2. Uniform Act on the Status and Protection of Illegitimate Children. This act was drafted under the direction of the Committee on the Status and Protection of Illegitimate Children, of which Dr. Ernst Freund, Commissioner from Illinois, is chairman. The act adopted seeks to incorporate those provisions which have approved themselves by the experience of most of the states. The changes proposed seek to advance the interest of the child in three directions, by recognizing every possible benefit not opposed by strong adverse interest; by strengthening the support obligation which at present is lamentably inadequate; and by aiding enforcement by new remedial and coercive measures and by removing jurisdictional limitations which now unduly favor evasion of liability.

The act emphasizes, among other things, the following:

1. Making the father's estate liable after his death;
2. Making provision for payment to a trustee;
3. Making provision for probation;
4. Placing restraints on compromise agreements;
5. Concurrent criminal liability;
6. Enlarging the right to support, both in amount and duration;
7. Removing needless reference to illegitimacy.

3. Uniform State Law for Aeronautics: Considerable discussion arose in the conference relative to this proposed act, the conference being divided as to whether or not the states should attempt independent legislation. In view of the differences of opinion, the act above referred to was adopted, with the hope that federal legislation would cover the entire field.

4. **Uniform Fiduciaries Act.** The committee stated that the object of the act is to relieve persons dealing with a fiduciary from the heavy responsibility of a constructive inquiry into the good faith of the fiduciary. In practice such inquiries are impossible in the ordinary course of banking and commercial transactions; and there is involved a risk which should be eliminated, except in cases of knowledge of fraud or personal advantage to the payee or recipient.

In addition to the four acts above enumerated, reports and discussions on the following acts were held:

1. Uniform Incorporation Act.
2. Uniform Mortgage Act.
3. Uniform Blue Sky Law.
4. Uniform Commercial Act.
5. Uniform Act on Joint Parental Guardianship.
6. Uniform Act for Securing Compulsory Attendance of non-resident Witnesses in Civil and Criminal Cases.
7. Uniform Act for the Extradition of Persons Charged with Crime.
8. Uniform Act for a Tribunal to Determine Industrial Disputes.
9. Uniform Chattel Mortgage Act.
10. Interstate Compacts.
11. Uniform Highway Act.
12. Uniform Drug Act.
13. Uniform Primary Act for Federal Officers.

The State of Washington has been slow to adopt these Uniform Acts. Many of the states have adopted nearly all of the acts that have been passed and approved by the National Commission. So far, the State of Washington has adopted four, namely:

The Negotiable Instruments.
Flag Act.
Warehouse Receipts Act, and
Bills of Lading Act.

The commissioners recommend that there be adopted by the legislature at the coming session three of the Uniform Acts, namely:

1. The Declaratory Judgments Act
2. The Sales Act, and
3. The Conditional Sales Act.

Copies of these three measures are herewith submitted with this report.

It is important that all of the states make an honest effort to establish a uniformity of laws; particularly is this true in the west, where the population is subject to changes as we here experience.

Attention is further called to the fact that although this commission is created by a definite act of the legislature, no appropriation was made to cover the expense of one of the commissioners for either of the last two meetings. Verified statements, however, have been made and have been submitted to the state auditor, and it is suggested that the legislature recognize these claims and provide for their payment.

Since the San Francisco meeting Alfred Battle has resigned as a member of the commission from this state and Dix H. Rowland has been appointed as a member of said commission.

Respectfully submitted,
CHARLES E. SHEPARD,
ARTHUR W. DAVIS,
DIX H. ROWLAND.



